

# The Gazette of Pakistan

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

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ISLAMABAD, FRIDAY, JUNE 27, 2008

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PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

*Islamabad, the 27th June, 2008*

**No. F. 22(12)/2008-Legis.**—The following Act of Majlis-e-Shoora (Parliament) received the assent of the President on the 26th June, 2008 and is hereby published for general information:—

ACT NO. 1 OF 2008

*An Act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2008, and to amend certain laws*

WHEREAS it is expedient to make provisions to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2008, and to amend certain laws for the purposes hereinafter appearing;

It is hereby enacted as follows: —

1. **Short title, extent and commencement.**—(1) This Act may be called the Finance Act, 2008.

(43)

(2) It extends to the whole of Pakistan.

(3) It shall, unless otherwise provided, come into force on the first day of July, 2008.

2. **Amendment of Ordinance XXV of 1961.**— In the Petroleum Products (Development Levy) Ordinance, 1961 (XXV of 1961), the following further amendments shall be made, namely:—

(1) in section 2, —

(a) after clause (4B), the following new sub-section shall be inserted, namely:—

“(4C). “licensee” means the licensee defined in the Compressed Natural Gas (Production and Marketing) Rules, 1992, or the Liquefied Petroleum Gas (Production and Distribution) Rules, 2001, as the case may be, and as specified by rules made under section 6;” and

(b) in clause (5), after the word “Schedule”, the words “and includes Compressed Natural Gas and Liquefied Petroleum Gas” shall be inserted; and

(2) in section 3, after sub-section (1), the following new sub-section shall be added, namely:—

“(1A). Every licensee shall pay development levy at such rate and in such manner as the Federal Government may, by rules, prescribe.”.

3. **Amendment of Ordinance X of 1965.**—In the Provincial Employees' Social Security Ordinance, 1965 (W.P. Ordinance No. X of 1965), the following further amendments shall be made, namely. —

(1) In section 2, —

(a) in clause (8), in sub-clause (f), for the word “five”, occurring twice, the word “ten” shall be substituted; and

(b) in clause (25a), for the words “two hundred ten”, the words “three hundred and sixty” shall be substituted;

- (2) in section 20, —
  - (a) in sub-section (1), after the word “rate” the words “not more than six *per cent*” shall be inserted; and
  - (b) in the proviso, for the word “two”, the word “four” and for the word “five”, the word “ten” shall respectively be substituted; and
- (3) in section 20A, in sub-section (1), for the words “two hundred ten”, the words “three hundred and sixty” shall be substituted.

4. **Amendment of Ordinance VI of 1968.**—In the West Pakistan Industrial and Commercial Employment (Standing Orders) Ordinance, 1968 (W.P. Ordinance No. VI of 1968), the following further amendments shall be made, namely:—

- (1) in section 1, in sub-section (1), the words “West Pakistan” shall be omitted; and
- (2) in the Schedule, in standing order 15, in paragraph (5), the words, full stop and comma “subsistence allowance of not less than fifty per centum of wages. If the workman is found not guilty, he shall be deemed to have been on duty during the period of suspension and shall be entitled” shall be omitted.

5. **Amendments of Act IV of 1969.** — In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made, namely:—

- (1) after section 3D, the following new section shall be inserted, namely:

“3DD. *Directorate General of Post Clearance Audit (PCA).* — The Directorate-General of Post Clearance Audit (PCA) shall consist of a Director-General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.”;
- (2) in section 21, clause (ab) shall be omitted;
- (3) in section 155F, in sub-section (1), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that the Collector of Customs may, in exceptional circumstances, after recording reasons in writing and after hearing

the aggrieved person, suspend the use of unique user identifier of any person forthwith on receipt of any complaint or information about violation of the Customs Act, 1969 (IV of 1969).”;

- (4) in section 156, in sub-section (1), in the Table, in column (1), against serial number 43, in column (3), after the word “owner” occurring for the first time, the words “or any other person having custody of the aforesaid goods” shall be inserted;
- (5) in section 179, in sub-section (3), for the word “ninety”, occurring for the first time, the words “one hundred and twenty” shall be substituted;
- (6) in section 194C, in sub-section (4), in clause (c), for the word “five” the word “ten” shall be substituted;
- (7) in section 195C, after sub-section (4), following new sub-section (4A) shall be inserted, namely:—

“(4A). Notwithstanding anything contained in sub-section (4), the Chairman and a member nominated by him may, on the application of an aggrieved person, for reasons to be recorded in writing and on being satisfied that there is an error in the order or decision, pass such order as may be deemed just and equitable.”; and

- (8) the amendments set out in the Schedule to this Act shall be made in the First Schedule to the Customs Act, 1969 (IV of 1969).

6. **Amendment of Ordinance XVII of 1969.**—The following further amendments shall be made in the Securities and Exchange Ordinance, 1969 (XVII of 1969), namely:—

- (1) in section 2, in sub-section (1), in clause (cd), after the word “delivery” occurring for the first time, the words “or settlement” shall be inserted;
- (2) for sections 15A and 15B, the following shall be substituted, namely:—

“15A. *Prohibition of insider trading.*—(1) No person shall indulge in insider trading.

(2) Insider trading shall include, —

- (a) an insider person transacting any deal, directly or indirectly, using inside information involving listed securities to which



the inside information pertains, or using others to transact such deals;

- (b) any other person to whom inside information has been passed or disclosed by an insider person transacting any deal, directly or indirectly, using inside information involving listed securities to which the inside information pertains, or using others to transact such deals;
- (c) transaction by any person as specified in clauses (a) and (b), or any other person who knows, or ought to have known under normal and reasonable circumstances, that the information possessed and used for transacting any deal is inside information;
- (d) an insider person suggesting or recommending to another person to engage in dealing in any listed securities to which the inside information possessed by the insider person pertains, without the inside information being disclosed to the person who has dealt in such securities:

(3) Nothing in this section shall apply to—

- (a) any transaction performed under an agreement that was concluded before the time of gaining access to inside information; or
- (b) the disclosure of inside information by an insider person as required under law.

(4) No contract shall be void or unenforceable by reason only of an offence under this section.

15B. *Inside information.*—(1) The expression “inside information” means, —

- (a) information which has not been made public relating, directly or indirectly, to listed securities or one or more issuers and which, if it were made public, would be likely to have an effect on the prices of those listed securities or on the price of related securities;

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- (b) in relation to derivatives on commodities or information which has not been made public, relating, directly or indirectly, to one or more such derivatives and which are traded in accordance with accepted market practices on those markets; or
  - (c) in relation to persons responsible for the execution of orders concerning listed securities, information which is conveyed by a client to such person and related to the client's pending orders.

15C. *Insiders.*—(1) Insiders shall include, —

- (a) sponsors, executive officers and directors of an issuer;
- (b) sponsors, executive officers, directors and partners of a legal person or unincorporated business association, in which the issuer holds shares or voting rights, directly or indirectly, of twenty *per cent* or more;
- (c) sponsors, executive officers, directors and partners of a legal person or unincorporated business association who holds, directly or indirectly, shares or voting rights of ten *per cent* or more in an issuer;
- (d) sponsors, executive officers and directors of an organization, that has been engaged in the placement of listed securities or the public offer of securities or the issuing and marketing of such securities, who has had access to insider information during his employment till a period of one year after leaving employment;
- (e) any natural person holding, directly or indirectly, ten *per cent* or more shares of an issuer;
- (f) sponsors, executive officers and directors of credit institutions in which the issuer has an account;
- (g) any person obtaining inside information as part of his employment or when discharging his usual duties in an official capacity, or in any other way relating to

work performed under contract of employment or otherwise;

- (h) any person obtaining inside information through unlawful means; and
- (i) a spouse, lineal ascendant or descendant, partner or nominee of a person referred to in clauses (a) to (h).

15D. *Listed companies responsibilities to disclose inside information.*—(1) Listed companies shall inform the public, in the manner specified by the Commission, as soon as possible of inside information which directly concerns the listed securities.

- (2) Listed companies may delay the public disclosure of inside information, as referred to in sub-section (1) in order not to prejudice their legitimate interests, provided that such delay does not mislead the public and provided that the company is able to ensure the confidentiality of the information and the company shall inform the Commission of the decision to delay the public disclosure of inside information forthwith.
- (3) Whenever a listed company or a person acting on its behalf, discloses any inside information to any third party in the normal exercise of employment, profession or duties, complete and effective public disclosure of that information must be made simultaneously in the manner specified by the Commission:

Provided that the provisions shall not apply if the person receiving the information owes a duty of confidentiality, regardless of whether such duty is based on a law, regulations, articles of association or contract.

- (4) Listed companies or persons acting on its behalf, shall maintain and regularly update a list of persons employed, under contract or otherwise in the manner specified by the Commission who have access to inside information and provide such list to the Commission whenever the Commission requests it.

- (5) Persons discharging managerial responsibilities within a listed company and, where applicable, persons closely associated with them, shall notify the Commission of transactions conducted on their own account relating to the securities of such listed company in the manner specified by the Commission.
- (6) The Exchanges shall adopt structural provisions, operating procedures and surveillance techniques to detect and prevent insider trading and market abuse practices, within such time as may be specified by the Commission and according to the regulations made hereunder.

15E. *Liability for contravention.*—(1) Any person who contravenes the provisions of sub-section (1) of section 15A shall, on being found guilty of contravention by the Commission, be liable to fine, which may extend to ten million rupees or three times the amount of gain made or loss avoided by such person, or loss suffered by another person, whichever amount is higher.

- (2) In addition to the fine imposed under sub-section (1), such person,—
- (a) may be directed by the Commission, —
- (i) to surrender to the Commission, an amount equivalent to the gain made or loss avoided by him; or
- (ii) to pay any other person who has suffered a loss, an amount equivalent to the loss so suffered by such person; and
- (b) may, where such person is an executive officer, director, auditor, advisor, consultant of a listed company, be removed from such office by an order of the Commission and debarred from auditing any listed company for a period of upto three years; or
- (c) may, where such person is registered as a broker or agent, be liable to cancellation of registration.

- (3) Where an insider person discloses inside information to any other person who is not required to possess such information for any reason, the insider person shall be liable to fine, to be imposed by the Commission, which may extend to thirty million rupees.
  - (4) The Commission may, by notification in the official Gazette, make regulations to regulate persons who produce or disseminate research concerning listed securities or issuers of listed securities and persons who produce or disseminate other information recommending or suggesting investment strategy, intended for distribution channels or for the general public.”;
- (3) in section 21, —
- (a) in sub-section (1), in clause (b), after the word “any” occurring for the second time, the words “person or” shall be inserted;
  - (b) in sub-section (2), —
    - (i) after the word “Exchange”, occurring for the first time, the words “or any other person” shall be inserted; and
    - (ii) after the word “such”, occurring for the first time, the words “person or” shall be inserted;
- (4) in section 32E, after sub-section (1), the following new sub-section shall be inserted, namely:—
- “(1A) Without prejudice to the generality of the foregoing power and sub-section (2) of section 33, the rules made in pursuance of this section may *inter alia* provide for—
- (a) the matters to be included in any scheme of demutualization and corporatization and the manner of its approval by the members of the stock exchange;
  - (b) the power of the Commission to approve any scheme of demutualization and corporatization including the power to impose any conditions;

- (c) the process and procedure to be followed for purposes of demutualization and corporatization;
- (d) matters regarding appointment of directors and chairman of the board of a stock exchange after demutualization, including but not limited to restrictions, if any, on such appointments;
- (e) restriction of rights, if any, attached to the shares issued pursuant to corporatization;
- (f) matters including restrictions, if any, on disinvestment, further issue and sale and purchase of shares of a stock exchange after demutualization;
- (g) matters regarding limits or restriction on holding of shares by different categories of shareholders of a stock exchange, and the requirement for divestment of shares by shareholders in particular circumstances; and
- (h) matters regarding trading rights on a stock exchange and restrictions if any in this regard.”.

7. **Amendment of Ordinance, XX of 1969.**—In the Minimum Wages for Unskilled Workers Ordinance, 1969 (W.P. Ordinance No. XX of 1969), in the Schedule, in column (2), for the figure “4600”, occurring thrice, the figure “6000” shall be substituted.

8. **Amendments of Ordinance No. XXXVI of 1971.**—In the Workers Welfare Fund Ordinance, 1971 (XXXVI of 1971), the following further amendments shall be made, namely: —

- (1) in section 2, in clause (f) after sub-clause (iv), the following new sub-clause shall be inserted, namely.—

“(iva) any establishment, to which the West Pakistan Shops and Establishment Ordinance, 1969 (W.P. Ordinance No. VIII of 1969), for the time being applies.”;

- (2) in section 4, —

- (a) in sub-section (1), the words “of so much” and “as is assessable under the Ordinance” shall be omitted;

- (b) in sub-section (4) the words and comma "At the time of making an assessment under the Ordinance, or as soon thereafter as may be the" and "on the basis of the income so assessed" shall be omitted; and
- (c) in sub-section (5) for the word "assessed" the word "total" shall be substituted and the words "subsequent to the assessment made under the Ordinance" shall be omitted; and
- (3) in section 11B, in sub-section (3) after the word "sanction" at the end the words "with the previous approval of the Governing Body" shall be added.

9. **Amendments of Act XIV of 1976.**—In the Employees' Old-age Benefits Act, 1976 (XIV of 1976), the following further amendments shall be made, namely:—

- (1) in section 1, in sub-section (4), –
  - (a) in clause (i), –
    - (i) for the word "ten", occurring twice, the word "five" shall be substituted; and
    - (ii) for the colon at the end, a full stop shall be substituted and thereafter the proviso shall be omitted; and
  - (b) in clause (ia) for the word "twenty", the word "five" shall be substituted;
- (2) in section 9, in sub-section (1), for the word "six" the word "five" shall be substituted;
- (3) in section 22, in sub-section (2), in clause (ii), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely: –

"Provided that nothing in this section shall apply to an employee insured under this Act on or after 1st day of July, 2008.";

- (4) in section 47, clause (e) shall be omitted; and

## (5) In the Schedule:

(a) for paragraph (2), the following shall be substituted, namely: —

“(2) The monthly wages of an insured person, referred to in paragraph (1), shall be calculated on the basis of wages on which contributions were paid in respect of the twelve calendar months immediately preceding the date on which insured person fulfils the conditions for entitlement to any benefits under this Act:

Provided that the old-age pension or invalidity pension payable to an insured person and survivor's pension payable to the survivors of the deceased insured person shall not be less than two thousand rupees per month for pension commencing on or after 1st day of July, 2008.”; and

(b) in paragraph (3) for the figure “2007” the figure “2008” shall be substituted.

10. **Amendment of Ordinance XLVII of 1984.**—The following further amendments shall be made in the Companies Ordinance, 1984 (XLVII of 1984), namely:—

(1) in section 158, —

(a) in sub-section (1), for the word “three” the word “four” shall be substituted; and

(b) in sub-section (4), —

(i) in clause (a), for the word “twenty”, the word “fifty” shall be substituted, and for the word “fifty” the words “five hundred” shall be substituted; and

(ii) in clause (b), for the word “ten”, the words “one hundred” shall be substituted;

(2) in section 187, —

(a) in clause (h), in sub-clause (iv), after the semicolon the word “and” shall be omitted;

(b) in clause (j), the words “member of a Stock Exchange” shall be omitted and for the word “member”, occurring for the second



time, the words and comma "person or is a sponsor, director or officer of a corporate brokerage house" shall be substituted; and

- (c) after the proviso, the following new proviso shall be added, namely:—

"Provided further that the prohibition contained in clause (j) shall not apply where the company is a stock exchange.";

- (3) in section 206, in sub-section (2), —

(a) in clause (b), the word "and", at the end, shall be omitted; and

(b) in clause (c) for the full stop, at the end, a semicolon shall be substituted and thereafter the following new clauses shall be inserted, namely:—

"(d) an agreement or contract with an NBFC licensed to undertake asset management services in relation to an investment company registered with the Commission; and

(e) an agreement or contract with an NBFC licensed as a venture capital company in relation to a fund registered with the Commission.";

- (4) in section 208, in sub-section (2A), in clause (b), the words "applicable to such class of" shall be omitted;

- (5) in section 233, —

(a) in sub-section (1), for the word "three" the word "four" shall be substituted;

(b) in sub-section (4), —

(i) after the word "shall", occurring for the first time, the words "in the form and manner specified by the Commission" shall be inserted; and

(ii) the words "the registered address of" shall be omitted;

- (6) in section 251, in sub-section (1), for the words "forty-five days of the declaration in the case of a listed company and within thirty days in the case of any other company", the words "such time as the Commission may, from time to time, by notification in the official Gazette, specify" shall be substituted;

- (7) in sections 282G, 282J, 282K and 282M, after the word "rules", wherever occurring, the words "or regulations" shall be inserted;

11. **Amendments of Finance Act, 1989 (V of 1989).**—The following further amendment shall be made in Finance Act, 1989 (V of 1989), namely, —

- (1) In section 7, —

- (a) in sub-section (1), for the full stop, at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that in case of a bank, the capital value tax shall be paid when general power of attorney is used to sell the mortgaged property offered as collateral or security for obtaining loan.”;

- (b) for clause (e) the following shall be substituted, namely: —

“(e) “urban area” means area falling within the limits of—

- (i) the Islamabad Capital Territory;
- (ii) a Cantonment Board;
- (iii) the rating areas as defined under the Urban Immovable Property Act, 1958 (W.P V of 1958) as inforce in Punjab, NWFP, Sindh and Balochistan except where the rate under section 117 of the respective Provincial Local Government Ordinance, 2001 is zero; and
- (iv) such areas the Federal Board of Revenue may, from time to time, by notification in the official Gazette, specify.”.

12. **Amendments of the Sales Tax Act, 1990.**—In the Sales Tax Act, 1990, the following further amendments shall be made, namely:—

- (1) in section 2,—

- (i) for clause (2A), the following shall be substituted, namely,—

“(2A) “*arrears*”, in relation to a person, means, on any day, the sales tax due and payable by the person under this Act before that day but which has not yet been paid,”; and

(ii) for clause (3), the following shall be substituted, namely: –

“(3) “*associates (associated persons)*” means, –

- (i) subject to sub-clause (ii), where two persons associate and the relationship between the two is such that one may reasonably be expected to act in accordance with the intentions of the other, or both persons may reasonably be expected to act in accordance with the intentions of a third person;
- (ii) two persons shall not be associates solely by reason of the fact that one person is an employee of the other or both persons are employees of a third person;
- (iii) without limiting the generality of sub-clause (i) and subject to sub-clause (iv), the following shall be treated as associates, namely: –
  - (a) an individual and a relative of the individual;
  - (b) members of an association of persons;
  - (c) a member of an association of persons and the association, where the member, either alone or together with an associate or associates under another application of this section, controls fifty *per cent* or more of the rights to income or capital of the association;
  - (d) a trust and any person who benefits or may benefit under the trust;
  - (e) a shareholder in a company and the company, where the shareholder, either alone or together with an associate or associates under another application of this section, controls either directly or through one or more interposed persons –
    - (i) fifty *per cent* or more of the voting power in the company;

- (ii) fifty *per cent* or more of the rights to  
dividends; or
- (iii) fifty *per cent* or more of the rights to  
capital; and
- (f) two companies, where a person, either alone or  
together with an associate or associates under  
another application of this section, controls either  
directly or through one or more interposed  
persons –
  - (i) fifty *per cent* or more of the voting power  
in both companies;
  - (ii) fifty *per cent* or more of the rights to  
dividends in both companies; or
  - (iii) fifty *per cent* or more of the rights to capital  
in both companies.
  - (iv) two persons shall not be associates under  
sub-clause (a) or (b) of paragraph (iii) where  
the Collector is satisfied that neither person  
may reasonably be expected to act in  
accordance with the intentions of the other.
  - (v) In this clause, “relative” in relation to an  
individual, means–
    - (a) an ancestor, a descendant of any of  
the grandparents, or an adopted child,  
of the individual, or of a spouse of  
the individual; or
    - (b) a spouse of the individual or of any  
person specified in sub-clause (a).”;
- (iii) clause (3A) shall be renumbered as clause (3AA) and before  
clause (3AA), renumbered as aforesaid, the following shall be  
inserted, namely,—
  - “(3A) “*association of persons*” includes a firm, a Hindu  
undivided family, any artificial juridical person and any

body of persons formed under a foreign law, but does not include a company;”;

- (iv) for clause (4), the following shall be substituted, namely:—

“(4) “*Board*” means the Federal Board of Revenue established under section 3 of the Federal Board of Revenue Act, 2007.”;

- (v) clause (5AA) shall be renumbered as (5AAA) and before clause (5AAA), renumbered as aforesaid, the following shall be inserted, namely,—

“(5AA) “*company*” means—

- (a) a company as defined in the Companies Ordinance, 1984 (XL VII of 1984);
  - (b) a body corporate formed by or under any law in force in Pakistan;
  - (c) a *modaraba*;
  - (d) a body incorporated by or under the law of a country outside Pakistan relating to incorporation of companies;
  - (e) a trust, a co-operative society or a finance society or any other society established or constituted by or under any law for the time being in force; or
  - (f) a foreign association, whether incorporated or not, which the Board has, by general or special order, declared to be a company for the purposes of the Income Tax Ordinance 2001 (XLIX of 2001);
- (va) in clause (5AB), for the word “six”, the word “seven” shall be substituted;
- (vi) for clause (6B), the following shall be substituted, namely,—
- “(6B) “*default surcharge*” means the default surcharge levied under section 34.”;

(vii) in clause (9), for the words, "Federal Government", the word "Board", shall be substituted;

(viii) after clause (11), the following new clause shall be inserted, namely,—

"(11A) "*firm*" means the relation between persons who have agreed to share the profits of a business carried on by all or any of them acting for all;";

(ix) in clause (13) the word "lawfully" shall be omitted;

(x) for clause (14), the following shall be substituted, namely:—

"(14) "*input tax*", in relation to a registered person, means—

- (a) tax levied under this Act on supply of goods to the person;
- (b) tax levied under this Act on the import of goods by the person;
- (c) in relation to goods or services acquired by the person, tax levied under the Federal Excise Act, 2005 in sales tax mode as a duty of excise on the manufacture or production of the goods, or the rendering or providing of the services;
- (d) Provincial sales tax levied on services rendered or provided to the person; and
- (e) levied under the Sales Tax Act, 1990 as adapted in the State of Azad Jammu and Kashmir, on the supply of goods received by the person;";

(xi) for clause (20), the following shall be substituted, namely:—

"(20) "*output tax*", in relation to a registered person, means-

- (a) tax levied under this Act on a supply of goods, made by the person;

- (b) tax levied under the Federal Excise Act, 2005 in sales tax mode as a duty of excise on the manufacture or production of the goods, or the rendering or providing of the services, by the person;
  - (c) Provincial sales tax levied on services rendered or provided by the person;"
- (xii) for clause (21), the following shall be substituted, namely:—
- “(21) “ *person*” means,—
- (a) an individual;
  - (b) a company or association of persons incorporated, formed, organized or established in Pakistan or elsewhere;
  - (c) the Federal Government;
  - (d) a Provincial Government;
  - (e) a local authority in Pakistan; or
  - (f) a foreign government, a political subdivision of a foreign government, or public international organization;”;
- (xiii) after clause (22), the following new clause shall be added, namely,—
- “(22A) “*Provincial sales tax*” means tax levied under.—
- (a) the Balochistan Sales Tax Ordinance, 2000 (I of 2000);
  - (b) Islamabad Capital Territory (Tax on Services) Ordinance, 2001 (XLII of 2001);
  - (c) the Punjab Sales Tax Ordinance , 2000 (Pb. Ord. II of 2000);

(d) the North West Frontier Province Sales Tax Ordinance, 2000 (III of 2000); and

(e) the Sindh Sales Tax Ordinance, 2000 (VIII of 2000);”;

(xiv) clause (28A) shall be omitted;

(xv) clause (29A) shall be renumbered as (29AA) and before clause (29AA), renumbered as aforesaid, the following shall be inserted, namely,—

“(29A) “*sales tax*” means—

(a) the tax, additional tax, or default surcharge levied under this Act;

(b) a fine, penalty or fee imposed or charged under this Act; and

(c) any other sum payable under the provisions of this Act or the rules made thereunder;”;

(xvi) in clause (31), for the word “resemble”, the word “resembles” shall be substituted;

(xvii) for clause (33), the following shall be substituted, namely:—

“(33) “*supply*” means a sale or other transfer of the right to dispose of goods as owner, including such sale or transfer under a hire purchase agreement, and also includes—

(a) putting to private, business or non-business use of goods produced or manufactured in the course of taxable activity for purposes other than those of making a taxable supply;

(b) auction or disposal of goods to satisfy a debt owed by a person; and



- (c) possession of taxable goods held immediately before a person ceases to be a registered person:

Provided that the Federal Government, may by notification in the official Gazette, specify such other transactions which shall or shall not constitute supply.”;

- (xviii) for clause (34), the following shall be substituted, namely:—

“(34) “*tax*”, unless the context requires otherwise, means sales tax;”;

- (xix) for clause (35), the following shall be substituted, namely:—

“(35) “*taxable activity*”, means any economic activity carried on by a person whether or not for profit, and includes—

- (a) an activity carried on in the form of a business, trade or manufacture;
- (b) an activity that involves the supply of goods, the rendering or providing of services, or both to another person;
- (c) a one-off adventure or concern in the nature of a trade; and
- (d) anything done or undertaken during the commencement or termination of the economic activity,

but does not include—

- (a) the activities of an employee providing services in that capacity to an employer;
- (b) an activity carried on by an individual as a private recreational pursuit or hobby; and
- (c) an activity carried on by a person other than an individual which, if carried on by an individual, would fall within sub-clause (b).”;

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(xx) in clause (43), for semicolon, occurring first time, a comma shall be substituted;

(xxi) for clause (44), the following shall be substituted, namely:—

“(44) “*time of supply*,” in relation to,—

- (a) a supply of goods, other than under hire purchase agreement, means the time at which the goods are delivered or made available to the recipient of the supply;
- (b) a supply of goods under a hire purchase agreement, means the time at which the agreement is entered into; and
- (c) services, means the time at which the services are rendered or provided;

(44A) “*trust*”, means an obligation annexed to the ownership of property and arising out of the confidence reposed in and accepted by the owner, or declared and accepted by the owner for the benefit of another, or of another and the owner, and includes a unit trust;

(44AA) “*unit trust*”, means any trust under which beneficial interests are divided into units such that the entitlements of the beneficiaries to income or capital are determined by the number of units held;” and

(xxii) in clause (47), the comma and the words “, and a person who in addition to making retail supplies is engaged in wholesale business” shall be omitted.

(2) in section 3,—

- (a) for the word “fifteen”, wherever occurring, the word “sixteen” shall be substituted; and
- (b) sub-section (4) shall be omitted;

(3) section 3AA shall be omitted;

- (4) in section 7, in sub-section (1), for the proviso, the following shall be substituted, namely:-

“Provided that where a registered person did not deduct input tax within the relevant period, he may claim such tax in the return for any of the six succeeding tax periods.”;

- (5) in section 8, in sub-section (1), in clauses (a), (b) and (ca) after the word “goods” the words “or services” shall be inserted;
- (6) in section 8B, in sub-section (1), in the first proviso, the words “after the start of production of a new unit”, shall be omitted;
- (7) in section 10, in sub-section (1), for the first proviso, the following shall be substituted, namely:—

“Provided that in case of excess input tax against supplies other than zero-rated or exports, such excess input tax may be carried forward to the next tax period, alongwith the input tax as is not adjustable in terms of sub-section (1) of section 8B, and shall be treated as input tax for that period and the Board may, subject to such conditions and restrictions as it may impose, by notification in the official Gazette, prescribe the procedure for refund of such excess input tax.”;

- (8) in section 11, in sub-section (4),—
- (a) after the word “given”, the words “within five years” shall be inserted; and
- (b) in the proviso, for the word “ninety”, occurring twice, the words, “one hundred and twenty”, shall be substituted;
- (9) in section 13, in sub-section (2), in clause (a), after the word “or” occurring for the first time, the words “import or supply of” shall be inserted;
- (10) in section 25, in sub-section (2), in the proviso, for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

“Provided further that nothing in this sub-section shall bar the sales tax officer from conducting audit of the records of the registered

person if the same were earlier audited by the office of the Auditor-General of Pakistan”:

- (11) in section 26, in sub-section (3), for the word “ninety”, the words “one hundred and twenty”, shall be substituted;
- (12) section 26AA shall be omitted;
- (13) in section 30, after clause (f), the following new clause shall be inserted, namely:—
  - “(ff) a Senior Auditor of Sales Tax;”;
- (14) section 32AA shall be omitted;
- (15) in section 33,—
  - (a) the brackets and figure “(1)”, occurring for the first time, shall be omitted; and
  - (b) in the TABLE, in column (1), serial number 20 and the entries relating thereto in columns (2) and (3) shall be omitted;
- (16) in section 34, in sub-section (1),—
  - (a) in clause (a),—
    - (i) the words and comma “for the first six months of default,” shall be omitted; and
    - (ii) after the word “one”, the words “and half” shall be inserted;
    - (iii) after semicolon, at the end, the word “and” shall be added; and
  - (b) clause (b) shall be omitted;
- (17) in section 36, in sub-section (3), in the proviso, for the word “ninety”, occurring twice, the words, “one hundred and twenty”, shall be substituted;
- (18) in section 45A, in sub-section (2), for the words, brackets and figure “sub-section (1)”, the words “this section” shall be substituted;

(19) in section 45B, in sub-section (2), in the first and second provisos, for the word, "ninety", occurring twice, the words, "one hundred and twenty", shall be substituted;

(20) in section 46,—

(a) for sub-section (1), the following shall be substituted, namely:—

"(1) Any person including an officer of Sales Tax not below the rank of an Additional Collector, aggrieved by any order passed by—

(a) the Collector of Sales Tax (Appeals) under section 45B,

(b) the Collector of Sales Tax through adjudication or under any of the provisions of this Act or rules made thereunder,

(c) the Board under section 45A,

may, within sixty days of the receipt of such decision or order, prefer appeal to the Appellate Tribunal.";

(b) in sub-section (7), for the word, "six", the word, "eight", shall be substituted;

(c) in sub-section (9),—

(i) in clause (a), for the words "fifteen hundred thousand", the words "ten million" shall be substituted; and

(ii) in clause (b), for the words "fifteen hundred thousand", the words "ten million" shall be substituted;

(21) in section 47A, after sub-section (4), the following new sub-section shall be inserted, namely:—

"(4A) Notwithstanding anything contained in sub-section (4), the Chairman may on the application of an aggrieved person, for reasons to be recorded in writing, and on being satisfied that there is an error in order or decision may pass such order may be deemed just and equitable.";

(22) section 50 shall be numbered as sub-section (1) of that section and after sub-section (1), renumbered as aforesaid, the following new sub-section shall be added, namely:—

“(2) All rules made under sub-section (1) or any other provisions of this Act, shall be collected, arranged and published along with general orders and departmental instructions and rulings, if any, at appropriate intervals and sold to the public at reasonable price”;

(23) after section 58, the following shall be inserted, namely:—

“58A. *Representatives.*—(1) For the purpose of this Act and subject to sub-sections (2) and (3), the expression “representative” in respect of a registered person, means—

- (a) where the person is an individual under a legal disability, the guardian or manager who receives or is entitled to receive income on behalf, or for the benefit of the individual;
- (b) where the person is a company (other than a trust, a Provincial Government, or local authority in Pakistan), a director or a manager or secretary or agent or accountant or any similar officer of the company;
- (c) where the person is a trust declared by a duly executed instrument in writing whether testamentary or otherwise, any trustee of the trust;
- (d) where the person is a Provincial Government, or local authority in Pakistan, any individual responsible for accounting for the receipt and payment of money or funds on behalf of the Provincial Government or local authority;
- (e) where the person is an association of persons, a director or a manager or secretary or agent or accountant or any similar officer of the association or, in the case of a firm, any partner in the firm;
- (f) where the person is the Federal Government, any individual responsible for accounting for the receipt and payment of moneys or funds on behalf of the Federal Government; or

- (g) where the person is a public international organization, or a foreign government or political sub-division of a foreign government, any individual responsible for accounting for the receipt and payment of moneys or funds in Pakistan on behalf of the organization, government, or political sub-division of the government.
- (2) Where the Court of Wards, the Administrator General, the Official Trustee, or any receiver or manager appointed by, or under, any order of a Court receives or is entitled to receive income on behalf, or for the benefit of any person, such Court of Wards, Administrator General, Official Trustee, receiver, or manager shall be the representative of the person for the purposes of this Act.
- (3) Subject to sub-section (4), where a person is a non-resident person, the representative of the persons for the purpose of this Act for a tax year shall be any person in Pakistan—
- (a) who is employed by, or on behalf of, the non-resident person;
  - (b) who has any business connection with the non-resident person;
  - (c) from or through whom the non-resident person is in receipt of any income, whether directly or indirectly;
  - (d) who holds, or controls the receipt or disposal of any money belonging to the non-resident person;
  - (e) who is the trustee of the non-resident person; or
  - (f) who is declared by the Collector by an order in writing to be the representative of the non-resident person.
- (4) No person shall be declared as the representative of a non-resident person unless the person has been given an opportunity by the Collector of being heard.
- 58B. *Liability and obligations of representatives.*—(1) Every representative of a person shall be responsible for performing any duties or obligations imposed by or under this Act on the person, including the payment of tax.

- (2) Subject to section 58 and sub-section (5) of this section, any tax that, by virtue of sub-section (1), is payable by a representative of a registered person shall be recoverable from the representative only to the extent of any assets of the registered person that are in the possession or under the control of the representative.
  - (3) Every representative of a registered person who pays any tax owing by the registered person shall be entitled to recover the amount so paid from the registered person or to retain the amount so paid out of any moneys of the registered person that are in the representative's possession or under the representative's control.
  - (4) Any representative, or any person who apprehends that he may be assessed as a representative, may retain out of any money payable by him to the person on whose behalf he is liable to pay tax (hereinafter in this section referred to as the "principal"), a sum equal to his estimated liability under this Act, and in the event of disagreement between the principal and such a representative or a person as to the amount to be so retained, such representative or person may obtain from the Collector a certificate stating the amount to be so retained pending final determination of the tax liability, and the certificate so obtained shall be his authority for retaining that amount.
  - (5) Every representative shall be personally liable for the payment of any tax due by the representative in a representative capacity if, while the amount remains unpaid, the representative—
    - (a) alienates, charges or disposes of any moneys received or accrued in respect of which the tax is payable; or
    - (b) disposes of or parts with any moneys or funds belonging to the registered person that is in the possession of the representative or which comes to the representative after the tax is payable, if such tax could legally have been paid from or out of such moneys or funds.
  - (6) Nothing in this section shall relieve any person from performing any duties imposed by or under this Act on the person which the representative of the person has failed to perform.”;
- (24) after section 61, the following new section shall be inserted, namely:—

“61A. *Repayment of tax to persons registered in Azad Jammu and Kashmir.*—Subject to such conditions, limitations or restrictions



as it may deem fit to impose, the Board may authorize the repayment in whole or in part of the input tax paid on any goods acquired in or imported into Pakistan by the persons registered in Azad Jammu and Kashmir as are engaged in making of zero-rated supplies.”;

(25) in section 67, for the words and comma “as aforesaid, of filing of refund claim”, the words “in this behalf” shall be substituted;

(26) for section 69, the following shall be substituted, namely:—

“69. *Issuance of duplicate of sales tax documents.*—An officer of sales tax not below the rank of Assistant Collector may, on payment of one hundred rupees, issue an attested duplicate of any sales tax document as is available with the department or has been filed under this Act or rules made thereunder to a relevant registered person applying for the same.”;

(27) in the Third Schedule, in the Table, in column (1), serial numbers 12, 13, 19 and 20 and the entries relating thereto in columns (2) and (3), shall be omitted; and

(28) in the Sixth Schedule, in TABLE -1,—

(a) against serial number 13, in column (2),—

- (i) for the comma, occurring for third time, the word “or” shall be substituted; and
- (ii) the words “or packaged”, occurring at the end, shall be omitted;

(b) against serial number 15, in column (2),—

- (i) for the comma, occurring for third time, the word “or” shall be substituted; and
- (ii) the words “or packaged”, occurring at the end, shall be omitted;

(c) against serial number 24, in column (3), after the figure “1516.2020”, the comma and figure “1517.1000”, shall be inserted;

(d) against serial number 32, in column (2), the comma, word and full stop “, etc.” shall be omitted;

(e) against serial number 35, in column (2), after the word "cement", the words "including ready mix concrete blocks", shall be added;

(f) after serial number 52, a new serial number and the entries relating thereto in columns (2) and (3) shall be inserted, namely:—

|                                                                                                                                                                                                                                |                             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| <p>"52-A Goods supplied to hospitals run by the Federal or Provincial Governments or charitable operating hospitals of fifty beds or more or the teaching hospitals of statutory universities of two hundred or more beds.</p> | <p>Respective headings"</p> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|

(g) against serial number 59, in column (3),—

(i) for the word "and", a comma shall be substituted; and

(ii) for the word and figures "and 99.25", the comma, words and figures ", 99.25 and 99.38", shall be substituted;

(h) after serial number 69, in column (3), after the figures "8701.9020", and comma and figures ", 8701.9090", shall be inserted; and

(i) after serial number 70, the following new serial number and the entries relating thereto in column (2) and (3) shall be inserted, namely:—

|                                                                                                                                                                                                         |                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| <p>"71. Goods and services purchased by non-resident entrepreneurs and in trade fairs and exhibitions subject to reciprocity and such conditions and restrictions as may be specified by the Board.</p> | <p>Respective headings"</p> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|

**13. Amendment of Act XXXIII of 1997.**—In the Supreme Court (Number of Judges) Act, 1997 (XXXIII of 1997), in section 2, for the words "be sixteen" the words "not be more than twenty-nine" shall be substituted and shall be deemed always to have been so substituted on the 3<sup>rd</sup> day of November, 2007.

**14. Amendments of Act XL of 1997.**—In the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997 (XL of 1997), the following further amendments shall be made, namely:—

(1) in section 31,—

- (a) in sub-section (4), in the proviso, for the full stop, at the end, a semicolon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided further that the Authority shall, on a monthly basis, review and revise the approved tariff on account of any variations in the fuel charges and policy guidelines as the Federal Government may issue in this behalf and recommend the tariff so revised to the Federal Government for notification in the official Gazette.”; and

- (b) after sub-section (4) amended as aforesaid, the following new sub-section shall be added, namely:—

“(5). Each distribution company shall pay to the Federal Government such surcharge as the Federal Government, from time to time, notify in respect of each unit of electric power sold to the consumers and any amount paid under this sub-section shall be considered as a cost incurred by the distribution company to be included in the tariff determined by the Authority.”

**15. Amendment of Act XLII of 1997.**—The following further amendments shall be made in the Securities and Exchange Commission of Pakistan Act, 1997 (XLII of 1997), namely:—

(1) in section 7,—

- (a) in sub-section (2), for the words “the vacancy being filled occurred” the words “of appointment” shall be substituted; and
- (b) after sub-section (2), the following new sub-section shall be inserted, namely:—

“(3) Notwithstanding anything contained in sub-sections (1) and (2),—

- (a) a person who, on the date of his appointment is more than sixty-two years of age, shall not be appointed as a Commissioner; and

(b) a Commissioner shall cease to hold office attaining the age of sixty-five years.”;

(2) in section 12,—

(a) in sub-section (1), for the word “ten” the word “nine” shall be substituted;

(b) in sub-section (2), in clause (a),—

(i) for the word “six” the word “five” shall be substituted; and

(ii) sub-clause (i) shall be omitted and sub-clause (ia) shall be re-numbered as sub-clause (i); and

(c) for sub-section (7), the following shall be substituted, namely:—

“(7) The Federal Government shall designate one of the Members to be the Chairman of the Board who shall, in the event of a tie, have a casting vote.”;

(3) in section 20, in sub-section (4), —

(a) after clause (h), the following new clause shall be inserted, namely:—

“(ha) hearing and deciding investor complaints against persons involved in brokerage business for violations of securities laws, rules, regulations, directives, codes, etc.”;

(b) in clause (i), for the word “prosecuting” the words “initiating action against the” shall be substituted;

(c) after clause (ja) the following new clause shall be inserted, namely:—

“(jb) maintaining and issuing panels of auditors from which companies may appoint auditors, and approving audit firms for financial institutions, listed companies and NBFIs.”;

(d) in clause (u), the word “and” shall be omitted;

(e) in clause (v), after the semicolon, at the end the word “and”, shall be added; and

(f) after clause (v) amended as aforesaid, the following new clause shall be added, namely:—

“(w) promoting and regulating any scheme, fund, arrangement or undertaking (including but not limited to pension, superannuation gratuity and provident funds and schemes) established by or on behalf of companies and state owned corporations as employers, for entitlement of post employment benefits of their employees.”;

(4) in section 32, in sub-section (5), in clause (d), after the word “Commission” the words “under this Act or any other law administered by the Commission” shall be inserted;

(5) after section 32, amended as aforesaid, the following new section shall be inserted, namely;—

“32A. *Implementation of orders of the Commission.*—The Commission may issue such directions as may be necessary or expedient to give effect to its orders or to prevent abuse of its process, including but not limited to, seeking the assistance of the local administration or Police who shall be bound to provide such assistance.”; and

(6) in section 33, in sub-section (1), in the proviso, in clause (c), the words “in a court of law” shall be omitted; and

**16. Repeal of Ordinance XXXII of 2000.**—(1) The Khushhali Bank Ordinance, 2000 (XXXII of 2000), is hereby repealed.

(2) *Removal of difficulties.*—If any difficulty arises in giving effect to the provisions of this section, the Federal Government may make such order as may appear to it to be necessary for the purpose of removing difficulty.

**17. Amendment of Islamabad Capital Territory (Tax on Services) Ordinance XLII of 2001.**—In section 3, in sub-section (1), for the word “fifteen”, the word “sixteen” shall be substituted.

**18. Amendment of Ordinance XLIX of 2001.**—In the Income Tax Ordinance, 2001 (XLIX of 2001), the following further amendments shall be made, namely:—

(1) in section 2,—

(a) for clause (5B), the following shall be substituted, namely:—

“(5B) “asset management company” means an asset management company as defined in the Non-Banking Finance Companies and Notified Entities Regulations, 2007;”;

(b) in clause (19),—

(i) in sub-clause (d), the word “or”, at the end, shall be omitted;

(ii) in sub-clause (e), after the colon occurring at the end, the word “or” shall be added; and

(iii) after sub-clause (e), amended as aforesaid, the following new sub-clause shall be inserted, namely:—

“(f) any after tax profit of a branch of a foreign company operating in Pakistan;”;

(c) in clause (19A), after the word “Card” the words “or National Identity Card for Overseas Pakistanis” shall be inserted;

(d) after clause (19A), the following new clauses shall be inserted, namely:

“(19B) the expressions “addressee”, “automated”, “electronic”, “electronic signature”, “information”, “information system”, “originator” and “transaction”, shall have the same meanings as are assigned to them in the Electronic Transactions Ordinance, 2002 (LI of 2002);

(19C) “electronic record” includes the contents of communications, transactions and procedures under this Ordinance, including attachments, annexes, enclosures, accounts, returns, statements, certificates, applications, forms, receipts, acknowledgements, notices, orders, judgments, approvals, notifications, circulars, rulings, documents and any other information associated with such communications, transactions and procedures, created, sent, forwarded, replied to, transmitted, distributed, broadcast, stored, held, copied, downloaded, displayed, viewed, read, or printed, by one or several electronic resources and any other information in electronic form;

(19D) "electronic resource" includes telecommunication systems, transmission devices, electronic video or audio equipment, encoding or decoding equipment, input, output or connecting devices, data processing or storage systems, computer systems, servers, networks and related computer programs, applications and software including databases, data warehouses and web portals as may be prescribed by the Board from time to time, for the purpose of creating electronic record;

(19E) "telecommunication system" includes a system for the conveyance, through the agency of electric, magnetic, electro-magnetic, electro-chemical or electro-mechanical energy, of speech, music and other sounds, visual images and signals serving for the impartation of any matter otherwise than in the form of sounds or visual images and also includes real time online sharing of any matter in manner and mode as may be prescribed by the Board from time to time.";

(e) for clause (30A), the following shall be substituted, namely:—

"(30A) "investment company" means an investment company as defined in the Non-Banking Finance Companies (Establishment and Regulation) Rules, 2003;"

(f) for clause (30B), the following shall be substituted, namely:—

"(30B) "leasing company" means a leasing company as defined in the Non-Banking Finance Companies and Notified Entities Regulation, 2007;"

(g) after clause (31), the following new clause shall be inserted, namely:—

"(31A) "Local Government" shall have the same meaning as in the Punjab Local Government Ordinance, 2001 (XIII of 2001), the Sindh Local Government Ordinance, 2001 (XXVII of 2001), the NWFP Local Government Ordinance, 2001 (XIV of 2001) and the Balochistan Local Government Ordinance, 2001 (XVIII of 2001);"

(h) for clause (35B), the following shall be substituted, namely:—

"(35B) "non-banking finance company" means an NBFC as defined in the Non-Banking Finance Companies (Establishment and Regulation) Rules, 2003;"

- (i) clauses (45A) and (45B), shall be omitted;
- (j) for clause (47A), the following shall be substituted, namely:—
  - “(47A) “Real Estate Investment Trust (REIT) Scheme” means a REIT Scheme as defined in the Real Estate Investment Trust Regulations, 2008;”;
- (k) for clause (47B), the following shall be substituted, namely:—
  - “(47B) “Real Estate Investment Trust Management Company (REITMC)” means REITMC as defined under the Real Estate Investment Trust Regulations, 2008;” and
- (2) in section 21, in clause (m), for the word “ten” the word “fifteen” shall be substituted;
- (3) after section 23, the following new section shall be inserted, namely:—
  - “23A. *First year allowance.*—(1) Plant, machinery and equipment installed by any industrial undertaking set up in specified rural and under developed areas, and owned and managed by a company shall be allowed first year allowance in lieu of initial allowance under section 23 at the rate specified in Part II of the Third Schedule against the cost of the “eligible depreciable assets” put to use after July 1, 2008.
  - (2) The provisions of section 23, except sub-sections (1) and (2) thereof, shall *mutatis mutandis* apply.
  - (3) The Federal Government may notify “specified areas” for the purposes of sub-section (1).”;
- (4) in section 54, for the colon, occurring for the fifth time, full stop shall be substituted and the proviso shall be omitted;
- (5) in section 57A, after sub-section (2), the following new sub-section shall be inserted, namely:—
  - “(2A). In case of amalgamation of Banking Company or Non-banking Finance Company, modarabas or insurance



company, the accumulated loss under the head "Income from Business" (not being speculation business losses) of an amalgamating company or companies shall be set off or carried forward against the business profits and gains of the amalgamated company and *vice versa*, up to a period of six tax years immediately succeeding the tax year in which the loss was first computed in the case of amalgamated company or amalgamating company or companies:

Provided that the provisions of this sub-section shall in the case of Banking companies be applicable from July 1, 2007";

- (6) in section 101, after sub-section (13), the following new sub-section shall be inserted, namely:—

"(13A). Any amount paid on account of insurance or re-insurance premium by an insurance company to an overseas insurance or re-insurance company shall be deemed to be Pakistan source income.";

- (7) in section 106, in sub-section (1), after the word and bracket "(company)" occurring for the second time, the words and comma "or a branch of a foreign company operating in Pakistan," shall be inserted;

- (8) section 113, shall be omitted;

- (9) in section 115,—

- (a) for sub-section (1), the following shall be substituted, namely:—

"(1) Where the entire income of a taxpayer in a tax year consists of income chargeable under the head "Salary", Annual Statement of Deduction of Income Tax From Salary, filed by the employer of such taxpayer, in prescribed form, the same shall, for the purposes of this Ordinance, be treated as a return of income furnished by the taxpayer under section 114:

Provided that where salary income, for the tax year or the last tax year is five hundred thousand

rupees or more, the taxpayer shall file wealth statement as required under section 116.”; and

- (b) in sub-section (3), for the words, brackets and figures “sub-clauses (iii) through (vii)”, the words, brackets and figure “sub-clause (iii)”, shall be substituted;
- (10) after section 120, the following new section shall be added, namely:—
 

“120A. *Investment Tax on income.*—(1) Subject to this Ordinance, the Board may make a scheme of payment of investment tax in respect of undisclosed income, representing any amount or investment made in movable or immovable assets.

  - (2) Where any person declares undisclosed income under sub-section (1) in accordance with the scheme and the rules, the tax on such income called investment tax shall be charged at such rate as may be prescribed.
  - (3) Where a person has paid tax on his undisclosed income in accordance with the scheme and the rules, he shall —
    - (a) be entitled to incorporate in his books of account such undisclosed income in tangible form; and
    - (b) not be liable to pay any tax, charge, levy, penalty or prosecution in respect of such income under this Ordinance.
  - (4) For the purposes of this section —
    - (i) “undisclosed income” means any income, including any investment to be deemed as income under section 111 or any other deemed income, for any year or years, which was chargeable to tax but was not so charged; and
    - (ii) “investment tax” means tax chargeable on the undisclosed income under the scheme under sub-section (1) and shall have the same meaning as given in clause (63) of section 2 of the Income Tax Ordinance, 2001.”;
- (11) in section 124, in sub-section (2), after the word “Commissioner” occurring thrice, the words, brackets and commas “or Commissioner (Appeals), as the case may be,” shall be inserted;

(12) in section 129, in sub-sections (5), (6) and (7) for the word "three" the word "four" shall be substituted;

(13) in section 134A, after sub-section (4), the following new sub-section shall be inserted, namely:—

"(4A). Notwithstanding anything contained in sub-section (4), the Chairman Federal Board of Revenue may, on the application of an aggrieved person, for reasons to be recorded in writing, and on being satisfied that there is an error in order or decision, pass such order as may be deemed just and equitable.";

(14) in section 137,—

(a) in sub-section (1), the words and figure "section 113 or" shall be omitted; and

(b) in sub-section (2), for the word "thirty" the word "fifteen" shall be substituted;

(15) after section 146A, the following new section shall be inserted, namely:—

"146B. *Tax arrears settlement incentives scheme.*—(1) Subject to provisions of this Ordinance, the Board may make scheme in respect of recovery of tax arrears or withholding taxes and waiver of additional tax or penalty levied thereon.

(2) The Board may make rules under section 237 for implementation of such scheme.";

(16) in section 147,—

(a) sub-section (4AA), shall be omitted; and

(b) in sub-section (6A),—

(i) after the word "after" the words, brackets and full stop "making adjustment for the amount (if any) already paid." shall be added; and

(ii) clauses (a) and (b), shall be omitted;

(17) in section 148, sub-section (4A), shall be omitted;

(18) in section 152,—

(a) after sub-section (1A), the following new sub-section shall be inserted, namely:—

“(1AA). Every person making a payment of insurance premium or re-insurance premium to a non-resident person shall deduct tax from the gross amount paid at the rate specified in Division II of Part III of the First Schedule.”;

(b) after sub-section (1B), the following new sub-section shall be inserted, namely:—

“(1BB). The tax deducted under sub-section (1AA) shall be a final tax on the income of the non-resident person arising out of such payment.”;

(c) in sub-section (5), after the word and comma “section,” the words and comma “other than payments liable to reduced rate under relevant agreement for avoidance of double taxation,” shall be inserted;

(d) in sub-section (7), in clause (a), after the word “Pakistan” the words “and is supported by import documents”, shall be inserted;

(19) in section 153,—

(a) in sub-section (5), clause (e), shall be omitted;

(b) in sub-section (6A),—

(i) for the words “any person” the words “a company” shall be substituted; and

(ii) the words and full stop “The provision of this sub-section shall be deemed always to have been so

enacted and shall have had effect accordingly.” shall be omitted;

(c) sub-section (6B), shall be omitted;

(d) in sub-section (9),—

(i) in clause (b), the words, comma, brackets and figures “other than a small company, as defined in clause (59A) of section 2”, shall be omitted;

(ii) in clause (e), the word “or” shall be omitted;

(iii) in clause (f), for full stop at the end, a semicolon shall be substituted;

(iv) after clause (f), amended as aforesaid, the following new clause shall be added, namely:—

“(g) an association of persons, having turnover of fifty million rupees or above in tax year 2007 and onwards”; and

(v) after the expression “sale of goods”, the following new expression shall be added, namely:—

“manufacturer” for the purpose of this section means, a person who is engaged in production or manufacturing of goods, which includes—

(a) any process in which an article singly or in combination with other articles, material, components, is either converted into another distinct article or produce is so changed, transferred, or reshaped that it becomes capable of being put to use differently or distinctly; or

- 42
- (b) a process of assembling, mixing, cutting, packing, repacking or preparation of goods in any other manner.”

- (20) after section 153, the following new section shall be inserted, namely:—

“153A. *Payments to non-resident media persons.*—Every person making a payment for advertisement services to a non-resident media person relaying from outside Pakistan shall deduct tax from the gross amount paid at the rate specified in Division IIIA of Part III of the First Schedule.”;

- (21) in section 155, in sub-section (2), the words and figure “subject to section 15” shall be omitted;

- (22) in section 159, for sub-section (3), the following shall be substituted, namely:—

“(3) The Board may, from time to time, by notification in the official Gazette –

- (a) amend the rates of withholding tax prescribed under this Ordinance; or

- (b) exempt persons, class of persons, goods or class of goods from withholding tax under this Ordinance.”;

- (23) in section 169, in sub-section (1), in clause (b),—

- (a) after the brackets and figure “(1B)”, the word, brackets and figure “or sub-section (1BB)” shall be inserted;

- (b) after the figure and comma “153,”, the word, figure and comma “section 153A,” shall be inserted; and

- (c) after the figure "233", the words, brackets, figure and letters "or clause (a) and clause (b) of sub-section (1) of section 233A" shall be omitted;
- (24) in section 174, after sub-section (4), the following new sub-section shall be added, namely:—
  - "(5) The Commissioner may require any person to install and use an Electronic Tax Register of such type and description as may be prescribed for the purpose of storing and accessing information regarding any transaction that has a bearing on the tax liability of such person.";
- (25) for Part IX, the following shall be substituted, namely:—

#### "PART IX

#### TAXPAYER'S REGISTRATION

- 181. *Taxpayer's registration.*—(1) Every taxpayer shall apply in the prescribed form and in the prescribed manner for registration.
  - (2) The Commissioner having jurisdiction over a case, where necessitated by the facts of the case, may also register a taxpayer in the prescribed manner.
  - (3) Taxpayers' registration scheme shall be regulated through the rules to be notified by the Board.";
- (26) in section 184, after sub-section (4), the following new sub-section shall be added, namely:—
  - "(5) Where, in consequence of any order under this Ordinance, the amount of tax in respect of which any penalty imposed under sub-section (1) is reduced, the amount of the penalty shall be reduced accordingly.";
- (27) in section 193, in clause (b), after the word "fine" the words "not exceeding fifty thousand rupees" shall be added;

- (28) in CHAPTER XI, after PART II, the following new PART III shall be added, namely:—

**“PART III**

**DIRECTORATE-GENERAL OF WITHHOLDING TAXES**

230A. *Directorate-General of Withholding Taxes.*—(1) The Directorate-General of Withholding Taxes shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board, may by notification in the official Gazette, appoint.

- (2) The Board may, by notification in the official Gazette, specify the functions, jurisdiction and powers of the Directorate-General of Withholding Taxes.”;

- (29) for section 231B, the following shall be substituted, namely:—

“231B. *Purchase of motor cars and jeeps.*—Every person shall pay, at the time of registration of a new motor car or a jeep, advance tax at the rates specified in Division VII of Part IV of the First Schedule:

Provided that the provisions of this section shall not be applicable in the case of –

- (i) the Federal Government;
- (ii) the Provincial Government;
- (iii) a foreign diplomat; or
- (iv) a diplomatic mission in Pakistan.”;

- (30) in section 233A,—

- (a) in sub-section (1), in clause (d), the brackets and word “(Badla)” shall be omitted; and

- (b) for sub-section (2), the following shall be substituted, namely;

“(2) The tax collected under clauses (a) to (c) of sub-section (1) shall be minimum tax.”;



- (31) in section 234, in the marginal note for the words "Transport business" the words "Tax on motor vehicles" shall be substituted;
- (32) in section 235, in sub-section (4), after the word "section", occurring for the first time, the words "up to bill amount of twenty thousand rupees per month" shall be inserted;
- (33) after section 237, the following new section shall be added, namely:—
- "237A. *Electronic record.*—(1) The Board may require any person to use its information system and electronic resource, in order to replace or supplement, its manual business processes by automated business processes and substitute its paper based records by electronic record.
- (2) Electronic record generated, maintained, issued, served, received, filed or requisitioned through the electronic resource of the Board shall by itself sufficiently and conclusively prove its validity, authenticity and integrity and shall be treated to have been done so according to the provisions of this Ordinance.";
- (34) *General amendment.*—In the said Ordinance, for the words "local authority" wherever occurring, the words "Local Government" shall be substituted;
- (35) in the FIRST SCHEDULE,—
- (a) in Part I,—
- (i) in Division I, in clause (1A), for the TABLE, the following shall be substituted, namely:—

"TABLE

| S. No | Taxable Income                                                              | Rate of tax. |
|-------|-----------------------------------------------------------------------------|--------------|
| (1)   | (2)                                                                         | (3)          |
| 1.    | Where the taxable income does not exceed Rs.180,000,                        | 0%           |
| 2.    | Where the taxable income exceeds Rs.180,000 but does not exceed Rs.250,000, | 0.50%        |

| (1) | (2)                                                                             | (3)    |
|-----|---------------------------------------------------------------------------------|--------|
| 3.  | Where the taxable income exceeds Rs.250,000 but does not exceed Rs.350,000,     | 0.75%  |
| 4.  | Where the taxable income exceeds Rs.350,000 but does not exceed Rs.400,000,     | 1.50%  |
| 5.  | Where the taxable income exceeds Rs.400,000 but does not exceed Rs.450,000,     | 2.50%  |
| 6.  | Where the taxable income exceeds Rs.450,000 but does not exceed Rs.550,000,     | 3.50%  |
| 7.  | Where the taxable income exceeds Rs.550,000 but does not exceed Rs.650,000,     | 4.50%  |
| 8.  | Where the taxable income exceeds Rs.650,000 but does not exceed Rs.750,000,     | 6.00%  |
| 9.  | Where the taxable income exceeds Rs.750,000 but does not exceed Rs.900,000,     | 7.50%  |
| 10. | Where the taxable income exceeds Rs.900,000 but does not exceed Rs.1,050,000,   | 9.00%  |
| 11. | Where the taxable income exceeds Rs.1,050,000 but does not exceed Rs.1,200,000, | 10.00% |
| 12. | Where the taxable income exceeds Rs.1,200,000 but does not exceed Rs.1,450,000, | 11.00% |
| 13. | Where the taxable income exceeds Rs.1,450,000 but does not exceed Rs.1,700,000, | 12.50% |
| 14. | Where the taxable income exceeds Rs.1,700,000 but does not exceed Rs.1,950,000, | 14.00% |
| 15. | Where the taxable income exceeds Rs.1,950,000 but does not exceed Rs.2,250,000, | 15.00% |
| 16. | Where the taxable income exceeds Rs.2,250,000 but does not exceed Rs.2,850,000, | 16.00% |

| (1) | (2)                                                                             | (3)    |
|-----|---------------------------------------------------------------------------------|--------|
| 17. | Where the taxable income exceeds Rs.2,850,000 but does not exceed Rs.3,550,000, | 17.50% |
| 18. | Where the taxable income exceeds Rs.3,550,000 but does not exceed Rs.4,550,000, | 18.50% |
| 19. | Where the taxable income exceeds Rs.4,550,000 but does not exceed Rs.8,650,000, | 19.00% |
| 20. | Where the taxable income exceeds Rs.8,650,000.                                  | 20.00% |

Provided that where income of a woman taxpayer is covered by this clause, no tax shall be charged if the taxable income does not exceed Rs.240,000:

Provided further that where the total income of a taxpayer marginally exceeds the maximum limit of a slab in the table, the income tax payable shall be the tax payable on the maximum of that slab plus an amount equal to—

- (i) 20% of the amount by which the total income exceeds the said limit where the total income does not exceed Rs.500,000.
  - (ii) 30% of the amount by which the total income exceeds in each slab but total income does not exceed Rs.1,050,000.
  - (iii) 40% of the amount by which the total income exceeds in each slab but total income does not exceed Rs.2,000,000.
  - (iv) 50% of the amount by which the total income exceeds in each slab but total income does not exceed Rs.4,450,000.
  - (v) 60% of the amount by which the total income exceeds in each slab but the total income exceeds Rs.4,450,000.”;
- (ii) in Division II,—
- (a) paragraph (ii), shall be omitted; and

- (b) in paragraph (iii), for the full stop at the end a colon shall be substituted, and thereafter the following proviso shall be added, namely:—

“Provided where the turnover exceeds the prescribed limit of Rs.250 million, tax shall be payable at the following rates, namely:—

| Turnover                                                                                         | Rate     |
|--------------------------------------------------------------------------------------------------|----------|
| (i) Income attributable to turnover exceeding Rs.250 million but does not exceed Rs.350 million  | 25% plus |
| (ii) Income attributable to turnover exceeding Rs.350 million but does not exceed Rs.500 million | 30% plus |
| (iii) On the income attributable to turnover exceeding Rs.500 million.”;                         | 35% plus |

- (iii) in Division VI, for paragraph (a), the following shall be substituted, namely:—

“(a) The rate of tax to be paid under section 15, in the case of individual and association of persons, shall be—

| S.No. | Gross amount of rent                                                                | Rate of tax                                                          |
|-------|-------------------------------------------------------------------------------------|----------------------------------------------------------------------|
| (1)   | Where the gross amount of rent does not exceed Rs.150,000.                          | Nil.                                                                 |
| (2)   | Where the gross amount of rent exceeds Rs.150,000 but does not exceed Rs.400,000.   | 5 per cent of the gross amount exceeding Rs.150,000.                 |
| (3)   | Where the gross amount of rent exceeds Rs.400,000 but does not exceed Rs.1,000,000. | Rs.12,500 plus 10 per cent of the gross amount exceeding Rs.400,000. |

| S.No. | Gross amount of rent                                 | Rate of tax                                                            |
|-------|------------------------------------------------------|------------------------------------------------------------------------|
| (4)   | Where the gross amount of rent exceeds Rs.1,000,000. | Rs.72,500 plus 15 per cent of the gross amount exceeding Rs.1,000,000. |

(b) The rate of tax to be paid under section 15, in the case of company, shall be—

| S.No. | Gross amount of rent                                                                | Rate of tax                                                                          |
|-------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| (1)   | Where the gross amount of rent does not exceed Rs.400,000.                          | 5 per cent of the gross amount of rent.                                              |
| (2)   | Where the gross amount of rent exceeds Rs.400,000 but does not exceed Rs.1,000,000. | Rs.20,000 plus 10 per cent of the gross amount of rent exceeding Rs.400,000.         |
| (3)   | Where the gross amount of rent exceeds Rs.1,000,000.                                | Rs.80,000 plus 15 per cent of the gross amount of rent exceeding Rs.1,000,000.”; and |

(b) in Part II, for the figure “5” the figure “2” shall be substituted;

(c) in Part III,—

(i) in Division II,—

(a) after clause (1), the following new clause shall be inserted, namely:—

“(1A) The rate of tax to be deducted from payments referred to in sub-section (1AA) of section 152, shall be 5% of the gross amount paid.”;

- (ii) after Division III, the following new Division shall be added, namely:—

“DIVISION IIIA

**Payments to non-resident media persons**

The rate of tax to be deducted under section 153A, shall be 10% of the gross amount paid.”;

- (iii) in Division V, for the existing paragraph, the following shall be substituted, namely:—

“(a) The rate of tax to be deducted under section 155, in the case of an individual and association of persons, shall be—

| S.No. | Gross amount of rent                                                                 | Rate of tax                                                             |
|-------|--------------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| (1)   | Where the gross amount of rent does not exceed Rs.150,000.                           | Nil.                                                                    |
| (2)   | Where the gross amount of rent exceeds Rs.150,000 but does not exceed Rs. 400,000.   | 5 per cent of the gross amount exceeding Rs. 150,000.                   |
| (3)   | Where the gross amount of rent exceeds Rs. 400,000 but does not exceed Rs.1,000,000. | Rs.12,500 plus 10 per cent of the gross amount exceeding Rs. 400,000.   |
| (4)   | Where the gross amount of rent exceeds Rs.1,000,000.                                 | Rs.72,500 plus 15 per cent of the gross amount exceeding Rs. 1,000,000. |

- (b) The rate of tax to be deducted under section 155, in the case of a company, shall be—

| S.No. | Gross amount of rent                                                                | Rate of tax                                                                          |
|-------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| 1     | 2                                                                                   | 3                                                                                    |
| (1)   | Where the gross amount of rent does not exceed Rs.400,000.                          | 5 per cent of the gross amount of rent.                                              |
| (2)   | Where the gross amount of rent exceeds Rs.400,000 but does not exceed Rs.1,000,000. | Rs.20,000 plus 10 per cent of the gross amount of rent exceeding Rs.400,000.         |
| (3)   | Where the gross amount of rent exceeds Rs.1,000,000.                                | Rs.80,000 plus 15 per cent of the gross amount of rent exceeding Rs.1,000,000.”; and |

(d) in Part IV,—

(i) in Division III,—

- (a) for the heading “Transport Business” the heading “Tax on Motor Vehicles” shall be substituted;
- (b) for clause (3), the following shall be substituted, namely:—

“(3) Other private motor cars with engine capacity of—

|     |                  |        |
|-----|------------------|--------|
| (a) | upto 1000cc      | 750    |
| (b) | 1001cc to 1199cc | 1250   |
| (c) | 1200cc to 1299cc | 1750   |
| (d) | 1300cc to 1599cc | 3000   |
| (e) | 1600cc to 1999cc | 4000   |
| (f) | 2000cc and above | 8000”; |

- (ii) in Division IV, in the table, in serial number "I" in the third column, for the word and figure "Rs.2000", the words and figure "at the rate of 10 per cent" shall be substituted;
- (iii) in Division V, for paragraph (a), the following shall be substituted, namely:—
- “(a) in the case of a telephone subscriber (other than mobile phone subscriber) where the amount of monthly bill exceeds Rs.1000. 10% of the exceeding amount of bill.”;
- (iv) in Division VI, for the figure "0.2", the figure "0.3" shall be substituted;
- (v) for Division VII, the following shall be substituted, namely:—

#### “DIVISION VII

#### PURCHASE OF MOTOR CARS AND JEEPS

The rate of payment of tax under section 231B shall be as follows:—

| Engine Capacity  | Amount of Tax |
|------------------|---------------|
| upto 850cc       | Rs.7,500      |
| 851cc to 1000cc  | Rs.10,500     |
| 1001cc to 1300cc | Rs.16,875     |
| 1301cc to 1600cc | Rs.16,875     |
| 1601cc to 1800cc | Rs.22,500     |
| 1801cc to 2000cc | Rs.16,875     |
| Above 2000cc     | Rs.50,000”;   |

(36) in the SECOND SCHEDULE,—

(a) in Part I,—

- (i) clauses (2), (6) and (21) shall be omitted;



- (ii) in clause (25), after the word "beneficiary" occurring for the second time, a full stop shall be added and sub-clauses (i) to (iv) shall be omitted;
- (iii) in clause (57),—
  - (i) in sub-clause (2),—
    - (a) for the words "real estate investment trust" the words "REIT Scheme" shall be substituted;
    - (b) the words "approved by the Securities and Exchange Commission of Pakistan" shall be omitted;"; and
  - (ii) in sub-clause (3), paragraph (x), shall be omitted; and
- (iv) clauses (62), (63A) and (63B) shall be omitted;
- (v) in clause (66), after the proviso, the following new sub-clauses shall be inserted, namely:—
  - “(xix) Pension of a former President of Pakistan and his widow under the President Pension Act, 1974 (IX of 1975).
  - (xx) State Bank of Pakistan and State Bank of Pakistan Banking Services Corporation.”;
- (vi) in clause (72), in sub-clause (ii), for the semicolon, full stop shall be substituted and sub-clause (iii) shall be omitted;
- (vii) clauses (77), (82) and (83) shall be omitted;
- (viii) in clause (98), for the full stop, at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that the exemption of this clause shall not be applicable to the Pakistan Cricket Board.”;
- (ix) for clause (99), the following shall be substituted, namely:—

“(99) Any income derived by a Collective Investment Scheme or a REIT Scheme, if not less than ninety per cent of its accounting income of that year, as reduced by capital gains whether realized or unrealized, is distributed amongst the unit or certificate holders or shareholders as the case may be.

*Explanation.*—For the purpose of this clause the expression “accounting income” means income calculated under the generally accepted Accounting Principles and verified by the auditors.”;

(x) in clause (99A), for the words “real estate investment trust” the words “REIT Scheme” shall be substituted;

(xi) for clause (103), the following shall be substituted, namely:—

“(103) Any distribution received by a taxpayer from a collective investment scheme registered by the Securities and Exchange Commission of Pakistan under the Non-Banking Finance Companies and Notified Entities Regulations, 2007, including National Investment (Unit) Trust or REIT Scheme or a Private Equity and Venture Capital Fund out of the capital gains of the said Schemes or Trust or Fund.”;

(xii) in clause (103A), after the figure and letters “59AA” the word, figure and letter “or section 59B” shall be inserted;

(xiii) in clause (110), for the figure “2008” the figure “2010” shall be substituted;

(xiv) clauses (132A), (133A) and (138) shall be omitted;

(b) in Part II,—

(i) in clause (9), the brackets, words and comma “(excluding pure cotton or its yarns or its fabrics),” shall be omitted;

(ii) clauses (6), (9A), (10), (13), (13A) and (13B) shall be omitted;

(iii) in clause (13C), for the figure “1” the figure “2” shall be substituted;

(iv) in clause (13G), sub-clauses i, to iii, and vii to xxiv, shall be omitted;

(v) clause (13H), shall be omitted;

(vi) after clause (13H) omitted as aforesaid, the following new clause shall be inserted, namely:—

“(13HH) Tax shall be deducted under section 153 at the rate of 1% on the sale value of rice to be sold by Rice Exporters Association of Pakistan (REAP) to Utility Store Corporation, in accordance with the provisions of the agreement, signed with Ministry of Food, Agriculture and Livestock (MINFAL) on May 5, 2008.”;

(vii) clauses (14), (15) and (16) shall be omitted;

(c) in Part III,—

(i) for clause (1), the following shall be substituted, namely:—

“(1) Any amount received as—

(a) flying allowance by pilots, flight engineers, navigators of Pakistan Armed Forces, Pakistani Airlines or Civil Aviation Authority, Junior Commissioned Officers or other ranks of Pakistan Armed Forces; and

(b) submarine allowance by the officers of the Pakistan Navy,

shall be taxed @ 2.5% as a separate block of income.”; and

(ii) in clause (1A), for the figure “400,000” the figure “500,000” shall be substituted;”;

(iii) clause (3), shall be omitted;

(iv) after clause (4), the following new clause shall be added, namely:—

“(5) The tax payable under clause (c) of sub-section (1) of section 39, in respect of any amount paid as yield or profit on investment in Bahbood Savings Certificate or Pensioners Benefit Account shall not exceed 10% of such profit.”;

(d) in Part IV,—

(i) clauses (3A) and (11) shall be omitted;

(ii) in clause (16),—

(a) figure “113”, shall be omitted;

(b) for the colon, at the end of first proviso full stop shall be substituted; and

(c) second proviso shall be omitted;

(iii) in clause (19), for the words and figure “sections 113 and” the word “section” shall be substituted;

(iv) clauses (33), (36), (41A) and (42A) shall be omitted;

(v) in clause (43A), the words and brackets “including Permanent Establishment of Non-resident Petroleum Exploration and Production (E&P) Companies” shall be omitted;

(vi) in clause (46), after the word “refinery”, the words and brackets “or Permanent Establishment of Non-resident Petroleum Exploration and Production (E&P) Companies” shall be inserted;

(vii) in clause (46A), for the brackets and figure “(6B)”, the brackets and figure “(6)” shall be substituted;

(viii) for clause (47B), the following shall be substituted, namely:—

“(47B). The provisions of sections 150, 151 and 233 shall not apply to any person making payment to National Investment Unit Trust or a collective investment

scheme or a modaraba or Approved Pension Fund or an Approved Income Payment Plan or a REIT Scheme or a Private Equity and Venture Capital Fund or a recognized provident fund or an approved superannuation fund or an approved gratuity fund.”;

(ix) for clause (56), the following shall be substituted, namely:—

“(56) The provisions of section 148, regarding withholding tax on imports shall not apply in respect of—

- (i) goods classified under Pakistan Customs Tariff falling under Chapters 27, 86 and 99;
- (ii) goods imported by direct and indirect exporters covered under sub-chapter 7 of Chapter XII of SRO. 450(I)/2001 dated June 18, 2001;
- (iii) goods temporarily imported into Pakistan for subsequent exportation and which are exempt from customs duty and sales tax under Notification No. S.R. O. 1065(I)/2005, dated the 20th October, 2005; and
- (iv) Manufacturing Bond as prescribed under Chapter XV of Customs Rules, 2001 notified *vide* S.R.O. 450(I)/2001, dated June 18, 2001.”;

(x) in clause (57),—

- (a) the figure “113” shall be omitted;
- (b) in the first proviso, for the colon, a full stop shall be substituted and second proviso shall be omitted;

(xi) clause (58), shall be omitted;

(xii) after clause (64), the following new clauses shall be added, namely:—

“(65) Any income derived by a project, approved by Designated National Authority (DNA), from the transfer or sale of Clean Development Mechanism

Credits *i.e.* Certified Emission Reductions, verified Emission Reductions; and

(66) The provisions of section 235, shall not be applicable to the exporters-cum-manufacturers of –

- (a) carpets;
- (b) leather and articles thereof including artificial leather footwear;
- (c) surgical goods;
- (d) sports goods; and
- (e) textile and articles thereof;”.

(37) in the THIRD SCHEDULE, –

(a) in Part II,—

- (i) in the heading, after the word “ALLOWANCE” the words “AND FIRST YEAR ALLOWANCE” shall be added;
- (ii) under the heading, in the brackets, for the word and figure “section 23” the words and figures “sections 23 and 23A” shall be substituted;”
- (iii) the existing paragraph shall be numbered as paragraph (1); and
- (iv) after paragraph (1), the following new paragraph shall be added, namely:—

“(2) The rate of First Year Allowance under section 23A shall be 90%.”;

(38) in the FOURTH SCHEDULE,—

(a) in rule 5, –

- (i) for sub-rule (b), the following shall be substituted, namely:—

“(b) subject to the provisions of rule 6A, any amount of investment written off shall be allowed as a deduction,

but any amount taken to reserve to meet depreciation of investments shall not be allowed as a deduction, and any sums taken credit for in the accounts on account of appreciation of investment shall not be treated as part of the profits and gains, unless these have been crystallized as gains or losses on the realization of investments;”;

- (ii) in sub-rule (c), for the full stop at the end, the semicolon and word “; and” shall be substituted;
- (iii) after sub-rule (c) amended as aforesaid, the following new sub-rule shall be added, namely:—

“(d) no deduction shall be allowed for any expenditure incurred on account of insurance premium or re-insurance premium paid to an overseas insurance or re-insurance company or a local agent of an overseas insurance company until tax at the rate of 5% is withheld on the gross amount of insurance or re-insurance premium.”;

- (b) in rule 6A, for the figure “2008” the figure “2010” shall be substituted;

(39) in the SIXTH SCHEDULE, —

- (a) in Part I, in rule 3, in sub-rule (a), after the word “salary” the words, figure and comma “or Rs.100,000, whichever is low” shall be inserted;
- (b) in Part II, in rule 5, for the words and commas “at the average rate of tax at which the employee was liable to tax during the preceding three years or during such period, if less than three years, as he was a member of the fund,” the words “at the rate applicable to the year of withdrawal” shall be substituted; and

(40) in the SEVENTH SCHEDULE,—

- (a) in rule 1,—

- (i) for sub-rule (c), the following sub-rules shall be substituted, namely:—

“(c) Provisions for classified advances and off balance sheet items shall be allowed in accordance with the provisions of sections 29 and 29A.

- (ii) sub-rules (d), (e) and (f), shall be omitted;
- (iii) rule 7, shall be omitted; and
- (iv) in rule 8, after sub-rule (1), the following new sub-rule shall be inserted, namely:—

“(1A). The accumulated loss under the head “Income from Business” (not being speculation business losses) of an amalgamating banking company or banking companies shall be set off or carried forward against the business profits and gains of the amalgamated company and vice versa, up to a period of six tax years immediately succeeding the tax year in which the loss was first computed in the case of amalgamated banking company or amalgamating banking company or companies.”.

**19. Amendments of Act CIII of 2002.—** In the Listed Companies (Substantial Acquisition of Voting Shares and Take-Overs) Ordinance, 2002 (CIII of 2002), the following further amendments shall be made, namely:—

- (1) in section 2, in sub-section (1), —
  - (a) in clause (k), after the word “rules” the words “or regulations” shall be inserted;
  - (b) clause (l) shall be omitted;
- (2) section 3 shall be renumbered as sub-section (1) of that section and
  - (a) in sub-section (1) renumbered as aforesaid,—



- (i) for the word "Nothing" the words and comma "Except as provided otherwise in sub-section (2), nothing" shall be substituted;
- (ii) in clause (b) after the word "issue" the words "except voting shares allotted and issued under sub-section (7) of section 86 of the Companies Ordinance, 1984 (XLVII of 1984)" shall be added;
- (iii) clause (f) shall be omitted;
- (iv) in clause (k), the word "and" occurring at the end, shall be omitted; and
- (v) in clause (l), for the full stop at the end, a semicolon shall be substituted and thereafter the following new clauses shall be added, namely:—
  - “(m) transfer of voting shares to a person’s relatives without monetary consideration;
  - (n) acquisition of voting shares in the ordinary course of business by CFS financiers acting as financiers;
  - (o) a scheme of rehabilitation of a company approved by the Commission;
  - (p) transfer by sponsors of a holding company to such holding company within two years of incorporation of holding company, voting shares of such listed company or companies held by the sponsors on the date of incorporation of the holding company, which will after the transfer of such shares become subsidiary or subsidiaries of the said holding company; and
  - (q) acquisition of voting shares by a strategic investor in case of disinvestment by existing shareholders of a stock exchange pursuant to the demutualization process.” ; and

(b) after sub-section (1), amended as aforesaid, the following shall be added, namely:—

“(2) After the acquirer acquires voting shares pursuant to clauses (a), (b), (c), (d), (e), (g), (i), (j), (m), and (o) of sub-section (1) the acquirer shall make a disclosure of the acquisition in the prescribed manner.”;

(3) in section 12, for the words “acquirer may decide” the words “Commission may prescribe” shall be substituted;

(4) in section 13, in sub-section (5), —

(a) after the word and comma “company,” the words and comma “whether incorporated in Pakistan or outside Pakistan,” shall be inserted; and

(b) in the proviso, after the word “thereof”, at the end, the words “in the public announcement of offer” shall be inserted.

(5) section 15 shall be renumbered as sub-section (1) of that section and in sub-section (1), renumbered as aforesaid, clauses (f), (h), (i) and (j) shall be omitted and after sub-section (1), amended as aforesaid, the following new sub-section shall be added, namely:—

“(2) The manager to the offer shall,—

(a) on the day of the public announcement of offer ensure that the proposed public announcement of offer is filed with the Commission, target company and also sent to the stock exchange on which the voting shares of the target company are listed in accordance with this Ordinance;

(b) upon fulfillment of the necessary obligations by the acquirer under this Ordinance and the rules and regulations, cause the release of the balance amount of the security to the acquirer; and

- (c) after ensuring compliance with the provisions of the Ordinance and any other laws or rules and regulations as may be applicable, send a report to the Commission within forty five days from the date of closure of public offer or earlier withdrawal thereof.”;
- (6) in section 26, –
  - (a) in sub-section (3), for the word “one” the word “fifty” and for the word “ten” the word “two hundred” shall respectively be substituted; and
  - (b) in sub-section (4), for the word “shall” the word “may” shall be substituted;
- (7) after section 29, the following new sections shall be inserted, namely:—

“29A. *Power of the Commission to make regulations.*—(1) The Commission may, by notification in the official Gazette, make such regulations, not inconsistent with provisions of this Ordinance and the rules, made as may be necessary to carry out the purposes of the Ordinance and incidental and connected matters:

Provided that the power to make regulations conferred by this section shall be subject to the condition of previous publication and before making any regulations the draft thereof may be published in the manner considered most appropriate by the Commission for eliciting public opinion thereon within a period of not less than fifteen days from the date of publication.

(2) Without prejudice to the generality of sub-section (1), the Commission may make regulations for or with respect to—

  - (a) the form, manner, timing and submission of offers letters;
  - (b) public announcements;
  - (c) public offers;
  - (d) independent advice to shareholders;

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- (e) the obligations of directors;
  - (f) obligations and restrictions of the acquirer and manager to the offer;
  - (g) the standard of care and responsibility;
  - (h) the timing and content of documents;
  - (i) the offer timetable;
  - (j) asset valuations and offer pricing and mode of payment;
  - (k) restrictions on dealings before and during the offer;
  - (l) disclosure of dealings;
  - (m) security to ensure completion of a takeover offer;
  - (n) acceptable securities;
  - (o) mandatory offers, offer size and acquisition;
  - (p) conditional offers;
  - (q) competitive bids;
  - (r) conduct of enquiry; and
  - (s) any other matter that this Ordinance requires for regulations to be made or for any matter the Commission considers necessary to ensure the proper conduct of takeovers.
- (3) Any regulation made under this section may provide that a contravention thereof shall be punishable with a fine which may extend to thirty million rupees and, where the contravention is a continuing one, with a further fine which may extend to one hundred thousand rupees for every day after the first during which such contravention continues.
- 29B. *The power of the Commission to issue directives, circulars, guidelines, etc.*—The Commission may issue such directives, codes, guidelines, circulars or notifications as are necessary to carry out the purposes of this Ordinance, the rules and regulations made thereunder.”

20. **Amendments of the Federal Excise Act, 2005.** — In the Federal Excise Act, 2005, the following further amendments shall be made, namely:—

(1) in section 2, —

(a) for clause (9a), the following shall be substituted, namely:—

“(9a) “duty due” means duty in respect of supplies made or services provided or rendered during a month and shall be paid at the time of filing of return;”;

(b) after clause (12), the following new clause shall be inserted:

“(12a) “franchise” means an authority given by a franchiser under which the franchisee is contractually or otherwise granted any right to produce, manufacture, sell or trade in or do any other business activity in respect of goods or to provide service or to undertake any process identified with franchiser against a fee or consideration including royalty or technical fee, whether or not a trade mark, service mark, trade name, logo, brand name or any such representation or symbol, as the case may be, is involved;” and

(c) after clause (19), the following new clause shall be inserted, namely:—

“(19a) “property developers or promoters” means persons engaged in development of purchased or leased land for conversion into residential or commercial plots or construction of residential or commercial units for sale”;

(2) in section 3,—

(a) in sub-section (1), for clause (d), the following shall be substituted, namely:—

“(d) services provided in Pakistan including the services originated outside but rendered in Pakistan;”;

- (b) in sub-section (5), in clause (c) after the word "service", the comma and words "provided where services are rendered by the person out of Pakistan, the recipient of such service in Pakistan shall be liable to pay duty" shall be inserted;
- (3) in section 4,—
  - (a) in sub-section (4), for the word "ninety" the words "one hundred and twenty" shall be substituted; and
  - (b) after sub-section (7), the following new sub-section shall be added, namely:—
 

“(8) The Board may, by rules made under this Act, prescribe a composite return.”;
- (4) the existing section 7 shall be renumbered as sub-section (1) thereof and thereafter, the following new sub-section shall be added, namely:—
 

“(2) The Federal Government may, by notification in the official Gazette, declare that any of the provisions of the Sales Tax Act, 1990, relating to the levy of and exemption from sales tax, registration, book keeping and invoicing requirements, returns, offences and penalties, appeals and recovery of arrears shall, with such modifications and alterations as it may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty leviable under this Act.”;
- (5) for section 8, the following shall be substituted, namely:—
 

“8. *Default surcharge.*—If a person does not pay the duty due or any part thereof within the prescribed time or receives a refund of duty or drawback or makes an adjustment which is not admissible to him, he shall, in addition to the duty due, pay default surcharge at the rate of one and a half per cent per month of the duty due, refund of duty or drawback.

*Explanation.*—For the purpose of this section,—

- (a) the period of default shall be reckoned from the date following the due date on which the duty was payable

to the preceding day on which the duty is actually paid; and

- (b) in case of inadmissible adjustment or refund of duty or drawback, the period of default shall be reckoned from the date of such adjustment or as the case may be, refund of duty or drawback is received.”;

- (6) in section 12, for sub-section (1), the following shall be substituted, namely:—

“(1) Where any goods are liable to duty under this Act at a rate dependent on their value, duty shall be assessed and paid on the basis of value as determined in accordance with sub-section (46) of section 2 of the Sales Tax Act, 1990, excluding the amount of duty payable thereon.”;

- (7) in section 14, in the Explanation, after the comma, occurring for the first time, the words “refund includes drawback of duty and” shall be inserted;

- (8) in section 19, —

- (a) in sub-section (1),—

- (i) for the words “ten thousand rupees”, the words “five thousand rupees in case of non-filing of return and ten thousand rupees or five per cent of the duty involved whichever is higher in case of non or short payment of duty due” shall be substituted; and

- (ii) for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be inserted, namely:—

“Provided that where a person files the return within fifteen days after the due date he shall pay a penalty of one hundred rupees for each day of default”; and

- (b) in sub-section (5) after the word “goods” the words “or services” shall be inserted;

- (9) in section 31, in sub-section (3), for the word, "ninety" occurring for the first time, the words, "one hundred and twenty", shall be substituted;
- (10) in section 33, in sub-section (2), in the proviso, for the word "ninety" occurring for the first time, the words "one hundred and twenty" shall be substituted;
- (11) in section 38, after sub-section (4), the following new sub-section shall be added, namely:—
- “(4A). Notwithstanding anything contained in sub-section (4), the Chairman, FBR, and a member nominated by him, may, on the application of an aggrieved person, for reasons to be recorded in writing and on being satisfied that there is an error in order or decision, pass such order as may be deemed just and equitable.”;
- (12) after section 43, the following new section shall be added, namely:—
- “43A. *Issuance of duplicate of federal excise documents.*— An officer of federal excise not below the rank of Assistant Collector may, on payment of one hundred rupees, issue an attested duplicate of any federal excise document as is available with the department or has been filed under this Act or rules made thereunder to a relevant registered person applying for the same.”;
- (13) in the FIRST SCHEDULE,—
- (a) in TABLE I, in column (1),—
- (i) against serial number 1, in column (4), for the word “Fifteen”, the word “Sixteen” shall be substituted;
- (ii) against serial number 2, in column (4), for the word “Fifteen”, the word “Sixteen” shall be substituted;
- (iii) against serial number 6, in column (2), the word “indigenous”, occurring for the first time, shall be omitted;



- (iv) for serial numbers, 9, 10 and 11 and the entries relating thereto in columns (2), (3) and (4), the following shall be substituted, namely:—

|     |                                                                                                                                                                         |       |                                                                                                                      |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----------------------------------------------------------------------------------------------------------------------|
| "9. | Locally produced cigarettes if their retail price exceeds sixteen rupees per ten cigarettes.                                                                            | 24.02 | Sixty-three per cent of the retail price.                                                                            |
| 10. | Locally produced cigarettes if their retail price exceeds seven rupees and forty three paisas per ten cigarettes but does not exceed sixteen rupees per ten cigarettes. | 24.02 | Three rupees and seventeen paisas per ten cigarettes plus sixty-nine per cent per incremental rupee or part thereof. |
| 11. | Locally produced cigarettes if their retail price does not exceed seven rupees and forty three paisas per ten cigarettes.                                               | 24.02 | Three rupees and seventeen paisas per ten cigarettes.";                                                              |

- (v) against serial number 13, in column (4), for the words, "Seven hundred and fifty", the words "Nine hundred" shall be substituted;
- (vi) after serial number 48 and entries relating thereto in columns (2), (3) and (4), the following new serial number and the entries relating thereto shall be inserted, namely:—

|      |                                                                                                                                                                                                           |       |                        |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|------------------------|
| "49. | Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars of cylinder capacity exceeding 850cc. | 87.03 | Five per cent ad val"; |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|------------------------|

- (vii) in the interpretation, after paragraph (2), the following shall be added, namely;

*“Restriction.—For the purpose of levy, collection and payment of duty at the rates specified in column (4) against serial numbers 9, 10 and 11, no cigarette manufacturer shall reduce price from the level adopted on the day of the announcement of the Budget 2008-09.”;*

- (b) in TABLE II, in column (1),—

- (i) against serial number 1, in column (4), for the word “Fifteen” the word “Sixteen” shall be substituted;
- (ii) against serial number 2, in column (4), for the word “Fifteen” the word “Sixteen” shall be substituted;
- (iii) against serial number 3, for the entries relating thereto in columns (2), (3) and (4), the following shall be substituted, namely:—

**“Facilities for travel**

**98.03**

- |     |                                                                                                                                     |           |                                                                                                                                                                       |
|-----|-------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (a) | Services provided or rendered in respect of travel by air of the passenger within the territorial jurisdiction of Pakistan.         | 9803.1000 | Sixteen per cent of the charges plus rupees twenty per ticket                                                                                                         |
| (b) | Services provided or rendered in respect of travel by air of the passengers embarking on international journey to or from Pakistan. | 9803.1100 |                                                                                                                                                                       |
| (i) | Passengers embarking to or from SAARC region, UAE (Middle East), Saudi Arabia, Africa, Afghanistan.                                 |           | Three thousand two hundred and forty rupees for economy and economy plus classes and four thousand two hundred and forty rupees for club, business and first classes. |

- |      |                                                                                                         |                                                                                                                                                                          |
|------|---------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (ii) | Passengers embarking to or from Europe, Far East, China, USA, Canada, Australia, South America, others. | Four thousand two hundred and forty rupees for economy and economy plus classes and five thousand seven hundred and forty rupees for club, business and first classes.”; |
|------|---------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

- (iv) against serial number 4, in column (4), for the word “Fifteen” the word “Sixteen” shall be substituted;
- (v) against serial number 5, in column (4), in clause (ii), for the word “Fifteen” the word “Sixteen” shall be inserted;
- (vi) for serial number 6, and entries relating thereto in columns (2), (3) and (4), the following shall be substituted, namely:—

|                             |                             |                                       |
|-----------------------------|-----------------------------|---------------------------------------|
| “Telecommunication services | 98.12<br>(all sub-headings) | Twenty- one per cent of the charges”; |
|-----------------------------|-----------------------------|---------------------------------------|

- (vii) in serial number 7, in column (2),—
- (a) after the word “re-insurer”, the words “in case where direct insurance service has been provided” shall be added; and
- (b) against clauses, (i), (ii), (iii), (iv) and (v) in column 4, for the word “Five” wherever occurring, the word, “Ten” shall be substituted;
- (viii) against serial number 8, in column (4), for the word “Five” the word “Ten” shall be substituted;
- (ix) against serial number 11, in column (4), for the word “Five” the word “Ten” shall be substituted; and
- (x) after serial number 11, and entries relating thereto in columns (2), (3) and (4), following new serial number and entries relating thereto shall be added, namely:—

|                                                                   |           |
|-------------------------------------------------------------------|-----------|
| “(12) Services provided by property developers or promoters for:— | 9814.3000 |
|-------------------------------------------------------------------|-----------|

|                                                                                                             |                                             |
|-------------------------------------------------------------------------------------------------------------|---------------------------------------------|
| (a) development of<br>purchased or leased<br>land for conversion<br>into residential or<br>commercial plots | Rs. 100 per square yard                     |
| (b) construction of<br>residential or commercial<br>units                                                   | Rs. 50 per square foot of<br>covered area"; |

(14) in the THIRD SCHEDULE,—

(a) in TABLE-I, in column I,—

- (i) serial numbers 3A and 3B and entries relating thereto in columns (2) and (3) shall be omitted;
- (ii) against serial number 11 in column 2, for the words and brackets "National Petrocarbon (Pvt.) Limited, Pipri, Karachi", the words "a duly registered manufacturer of carbon black" shall be substituted;
- (iii) after serial number 16 and the entries relating thereto in columns (2) and (3), the following new serial number and the entries relating thereto in columns (2) and (3) shall be added, namely:—

|                                                                                    |                               |
|------------------------------------------------------------------------------------|-------------------------------|
| "17. Goods for further manufacture<br>of goods in the Export Proces-<br>sing Zones | Respective<br>headings."; and |
|------------------------------------------------------------------------------------|-------------------------------|

(b) in TABLE II, in column (1), after serial number 3 and entries relating thereto in columns (2) and (3), the following new serial numbers and the entries relating thereto shall be added:—

|    |                  |             |
|----|------------------|-------------|
| "4 | Life insurance   | 9813.1500   |
| 5  | Health insurance | 9813.1600   |
| 6  | Crop insurance   | 9813.1600"; |

**THE SCHEDULE**

[See clause 5(8)]

**AMENDMENT IN THE CUSTOMS ACT, 1969 (IV OF 1969)**

In the Customs Act, 1969 (IV of 1969), in the First Schedule, for the "PCT Code", "Description" and "CD%" specified in column (1), (2) and (3) appearing in chapter 1 to 99, following "PCT Code", "Description" and "CD%" specified in column (1), (2) and (3) of the table below and the corresponding entries relating thereto shall be substituted:-

**"TABLE**

| <b>PCT CODE</b> | <b>DESCRIPTION</b>                                                                                                          | <b>CD%</b> |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------|------------|
| (1)             | (2)                                                                                                                         | (3)        |
| <b>01.01</b>    | <b>Live horses, asses, mules and hinnies.</b>                                                                               |            |
| 0101.1000       | -Pure-bred breeding animals                                                                                                 | 5          |
| 0101.9000       | -Other                                                                                                                      | 5          |
| <b>01.02</b>    | <b>Live bovine animals.</b>                                                                                                 |            |
|                 | -Pure-bred breeding animals:                                                                                                |            |
| 0102.1010       | - - - Buffaloes                                                                                                             | 0          |
| 0102.1020       | - - - Bulls                                                                                                                 | 0          |
| 0102.1030       | - - - Cows                                                                                                                  | 0          |
| 0102.1040       | - - - Oxen                                                                                                                  | 0          |
| 0102.1090       | - - - Other                                                                                                                 | 0          |
|                 | -Other:                                                                                                                     |            |
| 0102.9010       | - - - Buffaloes                                                                                                             | 5          |
| 0102.9020       | - - - Bulls                                                                                                                 | 5          |
| 0102.9030       | - - - Cows                                                                                                                  | 5          |
| 0102.9040       | - - - Oxen                                                                                                                  | 5          |
| 0102.9090       | - - - Other                                                                                                                 | 5          |
| <b>01.03</b>    | <b>Live swine.</b>                                                                                                          |            |
| 0103.1000       | -Pure-bred breeding animals                                                                                                 | 25         |
|                 | -Other:                                                                                                                     |            |
| 0103.9100       | - - Weighing less than 50 kg                                                                                                | 25         |
| 0103.9200       | - - Weighing 50 kg or more                                                                                                  | 25         |
| <b>01.04</b>    | <b>Live sheep and goats.</b>                                                                                                |            |
| 0104.1000       | -Sheep                                                                                                                      | 0          |
| 0104.2000       | -Goats                                                                                                                      | 0          |
| <b>01.05</b>    | <b>Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.</b> |            |
|                 | -Weighing not more than 185 g:                                                                                              |            |
| 0105.1100       | - - Fowls of the species <i>Gallus domesticus</i>                                                                           | 5          |
| 0105.1200       | - - Turkeys                                                                                                                 | 5          |
| 0105.1900       | - - Other                                                                                                                   | 5          |
|                 | -Other:                                                                                                                     |            |
| 0105.9400       | - - Fowls of the species <i>Gallus domesticus</i>                                                                           | 5          |
| 0105.9900       | - - Other                                                                                                                   | 5          |
| <b>01.06</b>    | <b>Other live animals.</b>                                                                                                  |            |
|                 | -Mammals:                                                                                                                   |            |
| 0106.1100       | - - Primates                                                                                                                | 5          |
| 0106.1200       | - - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)      | 5          |

| PCT CODE  | DESCRIPTION                                                                                                            | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                    | (3) |
| 0106.1900 | -- Other                                                                                                               | 5   |
| 0106.2000 | -Reptiles (including snakes and turtles)                                                                               | 5   |
|           | -Birds:                                                                                                                |     |
|           | -- Birds of prey:                                                                                                      |     |
| 0106.3110 | --- Falcons                                                                                                            | 5   |
| 0106.3190 | --- Other                                                                                                              | 5   |
| 0106.3200 | -- Psittaciformes (including parrots, parakeets, macaws and cockatoos)                                                 | 5   |
| 0106.3900 | -- Other                                                                                                               | 5   |
| 0106.9000 | -Other                                                                                                                 | 5   |
| 02.01     | <b>Meat of bovine animals, fresh or chilled.</b>                                                                       |     |
| 0201.1000 | -Carcasses and half-carcasses                                                                                          | 0   |
| 0201.2000 | -Other cuts with bone in                                                                                               | 0   |
| 0201.3000 | -Boneless                                                                                                              | 0   |
| 02.02     | <b>Meat of bovine animals, frozen.</b>                                                                                 |     |
| 0202.1000 | -Carcasses and half-carcasses                                                                                          | 0   |
| 0202.2000 | -Other cuts with bone in                                                                                               | 0   |
| 0202.3000 | -Boneless                                                                                                              | 0   |
| 02.03     | <b>Meat of swine, fresh, chilled or frozen.</b>                                                                        |     |
|           | -Fresh or chilled:                                                                                                     |     |
| 0203.1100 | -- Carcasses and half-carcasses                                                                                        | 25  |
| 0203.1200 | -- Hams, shoulders and cuts thereof, with bone in                                                                      | 25  |
| 0203.1900 | -- Other                                                                                                               | 25  |
|           | -Frozen:                                                                                                               |     |
| 0203.2100 | -- Carcasses and half-carcasses                                                                                        | 25  |
| 0203.2200 | -- Hams, shoulders and cuts thereof, with bone in                                                                      | 25  |
| 0203.2900 | -- Other                                                                                                               | 25  |
| 02.04     | <b>Meat of sheep or goats, fresh, chilled or frozen.</b>                                                               |     |
| 0204.1000 | -Carcasses and half carcasses of lamb, fresh or chilled                                                                | 0   |
|           | -Other meat of sheep, fresh or chilled:                                                                                |     |
| 0204.2100 | -- Carcasses and half-carcasses                                                                                        | 0   |
| 0204.2200 | -- Other cuts with bone in                                                                                             | 0   |
| 0204.2300 | -- Boneless                                                                                                            | 0   |
| 0204.3000 | -Carcasses and half-carcasses of lamb, frozen                                                                          | 0   |
|           | -Other meat of sheep, frozen:                                                                                          |     |
| 0204.4100 | -- Carcasses and half-carcasses                                                                                        | 0   |
| 0204.4200 | -- Other cuts with bone in                                                                                             | 0   |
| 0204.4300 | -- Boneless                                                                                                            | 0   |
| 0204.5000 | -Meat of goats                                                                                                         | 0   |
| 0205.0000 | <b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.</b>                                              | 20  |
| 02.06     | <b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.</b> |     |
| 0206.1000 | -Of bovine animals, fresh or chilled                                                                                   | 5   |
|           | -Of bovine animals, frozen:                                                                                            |     |
| 0206.2100 | -- Tongues                                                                                                             | 5   |
| 0206.2200 | -- Livers                                                                                                              | 5   |
| 0206.2900 | -- Other                                                                                                               | 5   |
| 0206.3000 | -Of swine, fresh or chilled                                                                                            | 25  |
|           | -Of swine, frozen:                                                                                                     |     |
| 0206.4100 | -- Livers                                                                                                              | 25  |

| PCT CODE  | DESCRIPTION                                                                                                                                         | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                 | (3) |
| 0206.4900 | - - Other                                                                                                                                           | 25  |
| 0206.8000 | -Other, fresh or chilled                                                                                                                            | 5   |
| 0206.9000 | -Other, frozen                                                                                                                                      | 5   |
| 02.07     | <b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.</b>                                                            |     |
|           | -Of fowls of the species <i>Gallus domesticus</i> :                                                                                                 |     |
| 0207.1100 | - - Not cut in pieces, fresh or chilled                                                                                                             | 25  |
| 0207.1200 | - - Not cut in pieces, frozen                                                                                                                       | 25  |
| 0207.1300 | - - Cuts and offal, fresh or chilled                                                                                                                | 25  |
| 0207.1400 | - - Cuts and offal, frozen                                                                                                                          | 25  |
|           | -Of turkeys:                                                                                                                                        |     |
| 0207.2400 | - - Not cut in pieces, fresh or chilled                                                                                                             | 25  |
| 0207.2500 | - - Not cut in pieces, frozen                                                                                                                       | 25  |
| 0207.2600 | - - Cuts and offal, fresh or chilled                                                                                                                | 25  |
| 0207.2700 | - - Cuts and offals, frozen                                                                                                                         | 25  |
|           | -Of ducks, geese or guinea fowls:                                                                                                                   |     |
| 0207.3200 | - - Not cut in pieces, fresh or chilled                                                                                                             | 25  |
| 0207.3300 | - - Not cut in pieces, frozen                                                                                                                       | 25  |
| 0207.3400 | - - Fatty livers, fresh or chilled                                                                                                                  | 25  |
| 0207.3500 | - - Other, fresh or chilled                                                                                                                         | 25  |
| 0207.3600 | - - Other, frozen                                                                                                                                   | 25  |
| 02.08     | <b>Other meat and edible meat offal, fresh, chilled or frozen.</b>                                                                                  |     |
| 0208.1000 | -Of rabbits or hares                                                                                                                                | 20  |
| 0208.3000 | -Of primates                                                                                                                                        | 20  |
| 0208.4000 | -Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)                           | 20  |
| 0208.5000 | -Of reptiles (including snakes and turtles)                                                                                                         | 20  |
| 0208.9000 | -Other                                                                                                                                              | 20  |
| 0209.0000 | <b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.</b> | 25  |
| 02.10     | <b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.</b>                                |     |
|           | -Meat of swine:                                                                                                                                     |     |
| 0210.1100 | - - Hams, shoulders and cuts thereof, with bone in                                                                                                  | 25  |
| 0210.1200 | - - Bellies (streaky) and cuts thereof                                                                                                              | 25  |
| 0210.1900 | - - Other                                                                                                                                           | 25  |
| 0210.2000 | -Meat of bovine animals                                                                                                                             | 20  |
|           | - Other, including edible flours and meals of meat or meat offal :                                                                                  |     |
| 0210.9100 | - - Of primates                                                                                                                                     | 20  |
| 0210.9200 | - - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)                        | 20  |
| 0210.9300 | - - Of reptiles (including snakes and turtles)                                                                                                      | 20  |
| 0210.9900 | - - Other                                                                                                                                           | 20  |
| 03.01     | <b>Live fish.</b>                                                                                                                                   |     |
| 0301.1000 | -Ornamental fish                                                                                                                                    | 10  |
|           | -Other live fish:                                                                                                                                   |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                              | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                      | (3) |
| 0301.9100 | -- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )                                                                                                | 10  |
| 0301.9200 | -- Eels ( <i>Anguilla</i> spp.)                                                                                                                                                                                                                                                                                          | 10  |
| 0301.9300 | -- Carp                                                                                                                                                                                                                                                                                                                  | 10  |
| 0301.9400 | -- Bluefin tunas ( <i>Thunnus thynnus</i> )                                                                                                                                                                                                                                                                              | 10  |
| 0301.9500 | -- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )                                                                                                                                                                                                                                                                    | 10  |
| 0301.9900 | -- Other                                                                                                                                                                                                                                                                                                                 | 10  |
| 03.02     | <b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.</b>                                                                                                                                                                                                                              |     |
|           | -Salmonidae, excluding livers and roes:                                                                                                                                                                                                                                                                                  |     |
| 0302.1100 | -- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )                                                                                                | 10  |
| 0302.1200 | -- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ) | 10  |
| 0302.1900 | -- Other                                                                                                                                                                                                                                                                                                                 | 10  |
|           | -Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:                                                                                                                                                |     |
| 0302.2100 | -- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )                                                                                                                                                                                                   | 10  |
| 0302.2200 | -- Plaice ( <i>Pleuronectes platessa</i> )                                                                                                                                                                                                                                                                               | 10  |
| 0302.2300 | -- Sole ( <i>Solea</i> spp.)                                                                                                                                                                                                                                                                                             | 10  |
| 0302.2900 | -- Other                                                                                                                                                                                                                                                                                                                 | 10  |
|           | -Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:                                                                                                                                                                           |     |
| 0302.3100 | -- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )                                                                                                                                                                                                                                                              | 10  |
| 0302.3200 | -- Yellowfin tunas ( <i>Thunnus albacares</i> )                                                                                                                                                                                                                                                                          | 10  |
| 0302.3300 | -- Skipjack or stripe-bellied bonito                                                                                                                                                                                                                                                                                     | 10  |
| 0302.3400 | -- Bigeye tunas ( <i>Thunnus obesus</i> )                                                                                                                                                                                                                                                                                | 10  |
| 0302.3500 | -- Bluefin tunas ( <i>Thunnus thynnus</i> )                                                                                                                                                                                                                                                                              | 10  |
| 0302.3600 | -- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )                                                                                                                                                                                                                                                                    | 10  |
| 0302.3900 | -- Other                                                                                                                                                                                                                                                                                                                 | 10  |
| 0302.4000 | -Herrings ( <i>Clupea harengus</i> <i>Clupea pallasii</i> ), excluding livers and roes                                                                                                                                                                                                                                   | 10  |
| 0302.5000 | -Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes                                                                                                                                                                                                                 | 10  |
|           | -Other fish, excluding livers and roes:                                                                                                                                                                                                                                                                                  |     |
| 0302.6100 | -- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )                                                                                                                                                                  | 10  |
| 0302.6200 | -- Haddock ( <i>Melanogrammus aeglefinus</i> )                                                                                                                                                                                                                                                                           | 10  |
| 0302.6300 | -- Coalfish ( <i>Pollachius virens</i> )                                                                                                                                                                                                                                                                                 | 10  |
| 0302.6400 | -- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )                                                                                                                                                                                                                        | 10  |
| 0302.6500 | -- Dogfish and other sharks                                                                                                                                                                                                                                                                                              | 10  |
| 0302.6600 | -- Eels ( <i>Anguilla</i> spp.)                                                                                                                                                                                                                                                                                          | 10  |
| 0302.6700 | -- Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                                                                                                                                                  | 10  |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                        | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                | (3) |
| 0302.6800 | -- Toothfish ( <i>Dissostichus spp.</i> )                                                                                                                                                                                                                          | 10  |
| 0302.6900 | -- Other                                                                                                                                                                                                                                                           | 10  |
| 0302.7000 | --Livers and roes                                                                                                                                                                                                                                                  | 10  |
| 03.03     | <b>Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.</b>                                                                                                                                                                                  |     |
|           | --Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), excluding livers and roes: |     |
| 0303.1100 | -- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )                                                                                                                                                                                                       | 10  |
| 0303.1900 | -- Other                                                                                                                                                                                                                                                           | 10  |
|           | --Other salmonidae, excluding livers and roes:                                                                                                                                                                                                                     |     |
| 0303.2100 | -- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )                                          | 10  |
| 0303.2200 | -- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )                                                                                                                                                                                 | 10  |
| 0303.2900 | -- Other                                                                                                                                                                                                                                                           | 10  |
|           | --Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:                                                                                         |     |
| 0303.3100 | -- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )                                                                                                                                             | 10  |
| 0303.3200 | -- Plaice ( <i>Pleuronectes platessa</i> )                                                                                                                                                                                                                         | 10  |
| 0303.3300 | -- Sole ( <i>Solea spp.</i> )                                                                                                                                                                                                                                      | 10  |
| 0303.3900 | -- Other                                                                                                                                                                                                                                                           | 10  |
|           | --Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:                                                                                                                    |     |
| 0303.4100 | -- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )                                                                                                                                                                                                        | 10  |
| 0303.4200 | -- Yellowfin tunas ( <i>Thunnus albacares</i> )                                                                                                                                                                                                                    | 10  |
| 0303.4300 | -- Skipjack or stripe-bellied bonito                                                                                                                                                                                                                               | 10  |
| 0303.4400 | -- Bigeye tunas ( <i>Thunnus obesus</i> )                                                                                                                                                                                                                          | 10  |
| 0303.4500 | -- Bluefin tunas ( <i>Thunnus thynnus</i> )                                                                                                                                                                                                                        | 10  |
| 0303.4600 | -- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )                                                                                                                                                                                                              | 10  |
| 0303.4900 | -- Other                                                                                                                                                                                                                                                           | 10  |
|           | -- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ) and cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes:                                                                                       |     |
| 0303.5100 | -- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                                                                                                    | 10  |
| 0303.5200 | -- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                                                                                                                                    | 10  |
|           | --Swordfish ( <i>Xiphias gladius</i> ) and toothfish ( <i>Dissostichus spp.</i> ), excluding livers and roes:                                                                                                                                                      |     |
| 0303.6100 | -- Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                                                                                            | 10  |
| 0303.6200 | -- Toothfish ( <i>Dissostichus spp.</i> )                                                                                                                                                                                                                          | 10  |
|           | --Other fish, excluding livers and roes:                                                                                                                                                                                                                           |     |
| 0303.7100 | -- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )                                                                                                          | 10  |
| 0303.7200 | -- Haddock ( <i>Melanogrammus aeglefinus</i> )                                                                                                                                                                                                                     | 10  |
| 0303.7300 | -- Coalfish ( <i>Poliachius virens</i> )                                                                                                                                                                                                                           | 10  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                        | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                | (3) |
| 0303.7400 | -- Mackerel ( <i>Scomber scombrus</i> <i>Scomber australasicus</i> ,<br><i>Scomber japonicus</i> )                                                                                                                                                                                                                                                 | 10  |
| 0303.7500 | -- Dogfish and other sharks                                                                                                                                                                                                                                                                                                                        | 10  |
| 0303.7600 | -- Eels ( <i>Anguilla</i> spp.)                                                                                                                                                                                                                                                                                                                    | 10  |
| 0303.7700 | -- Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )                                                                                                                                                                                                                                                                       | 10  |
| 0303.7800 | -- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)                                                                                                                                                                                                                                                                                           | 10  |
| 0303.7900 | -- Other                                                                                                                                                                                                                                                                                                                                           | 10  |
| 0303.8000 | -Livers and roes                                                                                                                                                                                                                                                                                                                                   | 10  |
| 03.04     | <b>Fish fillets and other fish meat (whether or not minced),<br/>fresh, chilled or frozen.</b>                                                                                                                                                                                                                                                     |     |
|           | -Fresh or chilled:                                                                                                                                                                                                                                                                                                                                 |     |
| 0304.1100 | -- Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                                                                                                                                                                            | 10  |
| 0304.1200 | -- Toothfish ( <i>Dissostichus</i> spp.)                                                                                                                                                                                                                                                                                                           | 10  |
| 0304.1900 | -- Other                                                                                                                                                                                                                                                                                                                                           | 10  |
|           | -Frozen fillet:                                                                                                                                                                                                                                                                                                                                    |     |
| 0304.2100 | -- Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                                                                                                                                                                            | 10  |
| 0304.2200 | -- Toothfish ( <i>Dissostichus</i> spp.)                                                                                                                                                                                                                                                                                                           | 10  |
| 0304.2900 | -- Other                                                                                                                                                                                                                                                                                                                                           | 10  |
|           | -Other:                                                                                                                                                                                                                                                                                                                                            |     |
| 0304.9100 | -- Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                                                                                                                                                                            | 10  |
| 0304.9200 | -- Toothfish ( <i>Dissostichus</i> spp.)                                                                                                                                                                                                                                                                                                           | 10  |
| 0304.9900 | -- Other                                                                                                                                                                                                                                                                                                                                           | 10  |
| 03.05     | <b>Fish, dried, salted or in brine; smoked fish, whether or not<br/>cooked before or during the smoking process; flours, meals<br/>and pellets of fish, fit for human consumption.</b>                                                                                                                                                             |     |
| 0305.1000 | -Flours, meals and pellets of fish, fit for human consumption                                                                                                                                                                                                                                                                                      | 10  |
| 0305.2000 | -Livers and roes of fish, dried, smoked, salted or in brine                                                                                                                                                                                                                                                                                        | 10  |
| 0305.3000 | -Fish fillets, dried, salted or in brine, but not smoked                                                                                                                                                                                                                                                                                           | 10  |
|           | -Smoked fish, including fillets:                                                                                                                                                                                                                                                                                                                   |     |
| 0305.4100 | -- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus</i><br><i>gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> ,<br><i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus</i><br><i>rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon<br>( <i>Hucho hucho</i> ) | 10  |
| 0305.4200 | -- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                                                                                                                                                                                    | 10  |
| 0305.4900 | -- Other                                                                                                                                                                                                                                                                                                                                           | 10  |
|           | -Dried fish, whether or not salted but not smoked:                                                                                                                                                                                                                                                                                                 |     |
| 0305.5100 | -- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                                                                                                                                                                                                                    | 10  |
| 0305.5900 | -- Other                                                                                                                                                                                                                                                                                                                                           | 10  |
|           | -Fish, salted but not dried or smoked and fish in brine:                                                                                                                                                                                                                                                                                           |     |
| 0305.6100 | -- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                                                                                                                                                                                    | 10  |
| 0305.6200 | -- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                                                                                                                                                                                                                    | 10  |
| 0305.6300 | -- Anchovies ( <i>Engraulis</i> spp.)                                                                                                                                                                                                                                                                                                              | 10  |
| 0305.6900 | -- Other                                                                                                                                                                                                                                                                                                                                           | 10  |
| 03.06     | <b>Crustaceans, whether in shell or not, live, fresh, chilled,<br/>frozen, dried, salted or in brine; crustaceans, in shell,<br/>cooked by steaming or by boiling in water, whether or not<br/>chilled, frozen, dried, salted or in brine; flours, meals and<br/>pellets of crustaceans, fit for human consumption.</b>                            |     |
|           | -Frozen:                                                                                                                                                                                                                                                                                                                                           |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                  | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                          | (3) |
| 0306.1100 | -- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )                                                                                                                                                                                                                 | 10  |
| 0306.1200 | -- Lobsters ( <i>Homarus spp.</i> )                                                                                                                                                                                                                                                                                          | 10  |
| 0306.1300 | -- Shrimps and prawns                                                                                                                                                                                                                                                                                                        | 10  |
| 0306.1400 | -- Crabs                                                                                                                                                                                                                                                                                                                     | 10  |
| 0306.1900 | -- Other, including flours, meals and pellets of crustaceans, fit for human consumption                                                                                                                                                                                                                                      | 10  |
|           | -Not frozen:                                                                                                                                                                                                                                                                                                                 |     |
| 0306.2100 | -- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )                                                                                                                                                                                                                 | 10  |
| 0306.2200 | -- Lobsters ( <i>Homarus spp.</i> )                                                                                                                                                                                                                                                                                          | 10  |
| 0306.2300 | -- Shrimps and prawns                                                                                                                                                                                                                                                                                                        | 10  |
| 0306.2400 | -- Crabs                                                                                                                                                                                                                                                                                                                     | 10  |
| 0306.2900 | -- Other, including flours, meals and pellets of crustaceans, fit for human consumption                                                                                                                                                                                                                                      | 10  |
| 03.07     | <b>Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.</b> |     |
| 0307.1000 | -Oysters                                                                                                                                                                                                                                                                                                                     | 5   |
|           | -Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :                                                                                                                                                                                                                    |     |
| 0307.2100 | -- Live, fresh or chilled                                                                                                                                                                                                                                                                                                    | 5   |
| 0307.2900 | -- Other                                                                                                                                                                                                                                                                                                                     | 5   |
|           | -Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ):                                                                                                                                                                                                                                                                        |     |
| 0307.3100 | -- Live, fresh or chilled                                                                                                                                                                                                                                                                                                    | 5   |
| 0307.3900 | -- Other                                                                                                                                                                                                                                                                                                                     | 5   |
|           | -Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> ):                                                                                                                  |     |
| 0307.4100 | -- Live, fresh or chilled                                                                                                                                                                                                                                                                                                    | 5   |
| 0307.4900 | -- Other                                                                                                                                                                                                                                                                                                                     | 5   |
|           | -Octopus ( <i>Octopus spp.</i> ):                                                                                                                                                                                                                                                                                            |     |
| 0307.5100 | -- Live, fresh or chilled                                                                                                                                                                                                                                                                                                    | 5   |
| 0307.5900 | -- Other                                                                                                                                                                                                                                                                                                                     | 5   |
| 0307.6000 | -Snails, other than sea snails                                                                                                                                                                                                                                                                                               | 5   |
|           | -Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:                                                                                                                                                                                                      |     |
| 0307.9100 | -- Live, fresh or chilled                                                                                                                                                                                                                                                                                                    | 5   |
| 0307.9900 | -- Other                                                                                                                                                                                                                                                                                                                     | 5   |
| 04.01     | <b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</b>                                                                                                                                                                                                                               |     |
| 0401.1000 | -Of a fat content, by weight, not exceeding 1 %                                                                                                                                                                                                                                                                              | 25  |
| 0401.2000 | -Of a fat content, by weight, exceeding 1 % but not exceeding 6 %                                                                                                                                                                                                                                                            | 25  |
| 0401.3000 | -Of a fat content, by weight, exceeding 6 %                                                                                                                                                                                                                                                                                  | 25  |
| 04.02     | <b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>                                                                                                                                                                                                                                    |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                      | CD% |
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| (1)       | (2)                                                                                                                                                                                                                                              | (3) |
| 0402.1000 | -In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %                                                                                                                                                      | 25  |
|           | -In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %:                                                                                                                                                         |     |
| 0402.2100 | -- Not containing added sugar or other sweetening matter                                                                                                                                                                                         | 25  |
| 0402.2900 | -- Other                                                                                                                                                                                                                                         | 25  |
|           | -Other:                                                                                                                                                                                                                                          |     |
| 0402.9100 | -- Not containing added sugar or other sweetening matter                                                                                                                                                                                         | 25  |
| 0402.9900 | -- Other                                                                                                                                                                                                                                         | 25  |
| 04.03     | Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.      |     |
| 0403.1000 | -Yogurt                                                                                                                                                                                                                                          | 35  |
| 0403.9000 | -Other                                                                                                                                                                                                                                           | 35  |
| 04.04     | Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included. |     |
|           | -Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:                                                                                                                                       |     |
| 0404.1010 | --- Whey powder                                                                                                                                                                                                                                  | 25  |
| 0404.1090 | --- Other                                                                                                                                                                                                                                        | 25  |
| 0404.9000 | -Other                                                                                                                                                                                                                                           | 25  |
| 04.05     | Butter and other fats and oils derived from milk; dairy spread.                                                                                                                                                                                  |     |
| 0405.1000 | -Butter                                                                                                                                                                                                                                          | 35  |
| 0405.2000 | -Dairy spreads                                                                                                                                                                                                                                   | 35  |
| 0405.9000 | -Other                                                                                                                                                                                                                                           | 35  |
| 04.06     | Cheese and curd.                                                                                                                                                                                                                                 |     |
|           | -Fresh (unripened or uncured) cheese, including whey cheese, and curd:                                                                                                                                                                           |     |
| 0406.1010 | --- Cheese                                                                                                                                                                                                                                       | 35  |
| 0406.1020 | --- Curd                                                                                                                                                                                                                                         | 35  |
| 0406.1090 | --- Other                                                                                                                                                                                                                                        | 35  |
| 0406.2000 | -Grated or powdered cheese, of all kinds                                                                                                                                                                                                         | 35  |
| 0406.3000 | -Processed cheese, not grated or powdered                                                                                                                                                                                                        | 35  |
| 0406.4000 | -Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>                                                                                                                                                  | 35  |
| 0406.9000 | -Other cheese                                                                                                                                                                                                                                    | 35  |
| 04.07     | Birds' eggs, in shell, fresh, preserved or cooked.                                                                                                                                                                                               |     |
| 0407.0010 | --- Eggs for hatching (parent stock)                                                                                                                                                                                                             | 5   |
| 0407.0090 | --- Other                                                                                                                                                                                                                                        | 5   |
| 04.08     | Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.                                     |     |
|           | -Egg yolks:                                                                                                                                                                                                                                      |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                            | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                    | (3) |
| 0408.1100 | -- Dried                                                                                                                                                                                                                                                               | 15  |
| 0408.1900 | -- Other                                                                                                                                                                                                                                                               | 15  |
|           | -Other:                                                                                                                                                                                                                                                                |     |
| 0408.9100 | -- Dried                                                                                                                                                                                                                                                               | 5   |
| 0408.9900 | -- Other                                                                                                                                                                                                                                                               | 5   |
| 0409.0000 | Natural honey.                                                                                                                                                                                                                                                         | 35  |
| 0410.0000 | Edible products of animal origin, not elsewhere specified or included.                                                                                                                                                                                                 | 20  |
| 0501.0000 | Human hair, unworked, whether or not washed or scoured; waste of human hair.                                                                                                                                                                                           | 5   |
| 05.02     | Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.                                                                                                                                                     |     |
| 0502.1000 | -Pigs', hogs' or boars bristles and hair and waste thereof                                                                                                                                                                                                             | 25  |
| 0502.9000 | -Other                                                                                                                                                                                                                                                                 | 25  |
| [05.03]   |                                                                                                                                                                                                                                                                        |     |
| 0504.0000 | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.                                                                                                                         | 5   |
| 05.05     | Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers. |     |
| 0505.1000 | -Feathers of a kind used for stuffing; down                                                                                                                                                                                                                            | 5   |
| 0505.9000 | -Other                                                                                                                                                                                                                                                                 | 5   |
| 05.06     | Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.                                                                                                              |     |
| 0506.1000 | -Ossein and bones treated with acid                                                                                                                                                                                                                                    | 5   |
|           | -Other:                                                                                                                                                                                                                                                                |     |
| 0506.9010 | --- Bones(powder)                                                                                                                                                                                                                                                      | 5   |
| 0506.9020 | --- Bones (waste)                                                                                                                                                                                                                                                      | 5   |
| 0506.9090 | --- Other                                                                                                                                                                                                                                                              | 5   |
| 05.07     | Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.                                                                             |     |
| 0507.1000 | -Ivory; ivory powder and waste                                                                                                                                                                                                                                         | 5   |
|           | -Other:                                                                                                                                                                                                                                                                |     |
| 0507.9010 | --- Horns                                                                                                                                                                                                                                                              | 5   |
| 0507.9090 | --- Other                                                                                                                                                                                                                                                              | 5   |
| 05.08     | Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.                                         |     |
| 0508.0010 | --- Shells                                                                                                                                                                                                                                                             | 5   |
| 0508.0090 | --- Other                                                                                                                                                                                                                                                              | 5   |
| [05.09]   |                                                                                                                                                                                                                                                                        |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                      | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                              | (3) |
| 0510.0000 | Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved. | 5   |
| 05.11     | Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.                                                                                                                |     |
| 0511.1000 | -Bovine semen                                                                                                                                                                                                                    | 0   |
|           | -Other:                                                                                                                                                                                                                          |     |
|           | -- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:                                                                                                                          |     |
| 0511.9110 | --- Fish eggs                                                                                                                                                                                                                    | 0   |
| 0511.9190 | --- Other                                                                                                                                                                                                                        | 5   |
|           | -- Other:                                                                                                                                                                                                                        |     |
| 0511.9910 | --- Silk worm eggs                                                                                                                                                                                                               | 5   |
| 0511.9920 | --- Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material                                                                                                                          | 20  |
| 0511.9990 | --- Other                                                                                                                                                                                                                        | 5   |
| 06.01     | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.                                                                          |     |
|           | -Bulbs, tubers, tuberous roots, corms, crowns and rhizomes dormant:                                                                                                                                                              |     |
| 0601.1010 | --- Bulbs                                                                                                                                                                                                                        | 0   |
| 0601.1090 | --- Other                                                                                                                                                                                                                        | 0   |
| 0601.2000 | -Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots                                                                                                                     | 0   |
| 06.02     | Other live plants (including their roots), cuttings and slips; mushroom spawn.                                                                                                                                                   |     |
| 0602.1000 | -Unrooted cuttings and slips                                                                                                                                                                                                     | 0   |
| 0602.2000 | -Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruits or nuts                                                                                                                                             | 0   |
| 0602.3000 | -Rhododendrons and azaleas, grafted or not                                                                                                                                                                                       | 0   |
| 0602.4000 | -Roses, grafted or not                                                                                                                                                                                                           | 0   |
|           | -Other:                                                                                                                                                                                                                          |     |
| 0602.9010 | --- Mushroom spawn                                                                                                                                                                                                               | 0   |
| 0602.9090 | --- Other                                                                                                                                                                                                                        | 0   |
| 06.03     | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.                                                                         |     |
|           | - Fresh:                                                                                                                                                                                                                         |     |
| 0603.1100 | -- Roses                                                                                                                                                                                                                         | 20  |
| 0603.1200 | -- Carnations                                                                                                                                                                                                                    | 20  |
| 0603.1300 | -- Orchids                                                                                                                                                                                                                       | 20  |
| 0603.1400 | -- Chrysanthemums                                                                                                                                                                                                                | 20  |
| 0603.1900 | -- Other                                                                                                                                                                                                                         | 20  |
| 0603.9000 | -Other                                                                                                                                                                                                                           | 20  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                            | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                    | (3) |
| 06.04     | Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. |     |
| 0604.1000 | -Mosses and lichens                                                                                                                                                                                                                                    | 15  |
|           | -Other:                                                                                                                                                                                                                                                |     |
| 0604.9100 | - - Fresh                                                                                                                                                                                                                                              | 15  |
| 0604.9900 | - - Other                                                                                                                                                                                                                                              | 15  |
| 07.01     | Potatoes, fresh or chilled.                                                                                                                                                                                                                            |     |
| 0701.1000 | -Seed                                                                                                                                                                                                                                                  | 0   |
| 0701.9000 | -Other                                                                                                                                                                                                                                                 | 0   |
| 0702.0000 | Tomatoes, fresh or chilled.                                                                                                                                                                                                                            | 0   |
| 07.03     | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.                                                                                                                                                                     |     |
| 0703.1000 | -Onions and shallots                                                                                                                                                                                                                                   | 0   |
| 0703.2000 | -Garlic                                                                                                                                                                                                                                                | 0   |
| 0703.9000 | -Leeks and other alliaceous vegetables                                                                                                                                                                                                                 | 10  |
| 07.04     | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.                                                                                                                                                                 |     |
| 0704.1000 | -Cauliflowers and headed broccoli                                                                                                                                                                                                                      | 0   |
| 0704.2000 | -Brussels sprouts                                                                                                                                                                                                                                      | 5   |
| 0704.9000 | -Other                                                                                                                                                                                                                                                 | 5   |
| 07.05     | Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), fresh or chilled.                                                                                                                                                             |     |
|           | -Lettuce:                                                                                                                                                                                                                                              |     |
| 0705.1100 | - - Cabbage lettuce (head lettuce)                                                                                                                                                                                                                     | 5   |
| 0705.1900 | - - Other                                                                                                                                                                                                                                              | 5   |
|           | -Chicory:                                                                                                                                                                                                                                              |     |
| 0705.2100 | - - Witloof chicory ( <i>Cichorium intybus</i> var. <i>foliosum</i> )                                                                                                                                                                                  | 5   |
| 0705.2900 | - - Other                                                                                                                                                                                                                                              | 5   |
| 07.06     | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.                                                                                                                                              |     |
| 0706.1000 | -Carrots and turnips                                                                                                                                                                                                                                   | 5   |
| 0706.9000 | -Other                                                                                                                                                                                                                                                 | 5   |
| 0707.0000 | Cucumbers and gherkins fresh or chilled.                                                                                                                                                                                                               | 5   |
| 07.08     | Leguminous vegetables, shelled or unshelled, fresh or chilled.                                                                                                                                                                                         |     |
| 0708.1000 | -Peas ( <i>Pisum sativum</i> )                                                                                                                                                                                                                         | 5   |
| 0708.2000 | -Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )                                                                                                                                                                                                   | 5   |
| 0708.9000 | -Other leguminous vegetables                                                                                                                                                                                                                           | 5   |
| 07.09     | Other vegetables, fresh or chilled.                                                                                                                                                                                                                    |     |
| 0709.2000 | -Asparagus                                                                                                                                                                                                                                             | 5   |
| 0709.3000 | -Aubergines (egg-plants)                                                                                                                                                                                                                               | 5   |
| 0709.4000 | -Celery other than celeriac                                                                                                                                                                                                                            | 5   |
|           | -Mushrooms and truffles:                                                                                                                                                                                                                               |     |
| 0709.5100 | - - Mushrooms of the genus <i>Agaricus</i>                                                                                                                                                                                                             | 10  |
|           | - - Other:                                                                                                                                                                                                                                             |     |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                             | CD% |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                     | (3) |
| 0709.5910    | --- Globe artichokes                                                                                                                                                                                    | 5   |
| 0709.5990    | --- Other                                                                                                                                                                                               | 10  |
| 0709.6000    | -Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>                                                                                                                                     | 5   |
| 0709.7000    | -Spinach, New Zealand spinach and orache spinach (garden spinach)                                                                                                                                       | 5   |
| 0709.9000    | -Other                                                                                                                                                                                                  | 5   |
| <b>07.10</b> | <b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>                                                                                                                         |     |
| 0710.1000    | -Potatoes                                                                                                                                                                                               | 15  |
|              | -Leguminous vegetables, shelled or unshelled:                                                                                                                                                           |     |
| 0710.2100    | -- Peas ( <i>Pisum sativum</i> )                                                                                                                                                                        | 15  |
| 0710.2200    | -- Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)                                                                                                                                                    | 15  |
| 0710.2900    | -- Other                                                                                                                                                                                                | 15  |
| 0710.3000    | -Spinach, New Zealand spinach and orache spinach (garden spinach)                                                                                                                                       | 15  |
| 0710.4000    | -Sweet corn                                                                                                                                                                                             | 15  |
| 0710.8000    | -Other vegetables                                                                                                                                                                                       | 15  |
| 0710.9000    | -Mixtures of vegetables                                                                                                                                                                                 | 15  |
| <b>07.11</b> | <b>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b> |     |
| 0711.2000    | -Olives                                                                                                                                                                                                 | 15  |
| 0711.4000    | -Cucumbers and gherkins                                                                                                                                                                                 | 15  |
|              | -Mushrooms and truffles:                                                                                                                                                                                |     |
| 0711.5100    | -- Mushrooms of the genus <i>Agaricus</i>                                                                                                                                                               | 15  |
| 0711.5900    | -- Other                                                                                                                                                                                                | 15  |
| 0711.9000    | -Other vegetables; mixtures of vegetables                                                                                                                                                               | 15  |
| <b>07.12</b> | <b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>                                                                                                             |     |
| 0712.2000    | -Onions                                                                                                                                                                                                 | 15  |
|              | -Mushrooms, wood ears ( <i>Auricularia</i> spp.), Jelly fungi ( <i>Tremella</i> spp.) and truffles:                                                                                                     |     |
| 0712.3100    | -- Mushrooms of the genus <i>Agaricus</i>                                                                                                                                                               | 15  |
| 0712.3200    | -- Wood ears ( <i>Auricularia</i> spp.)                                                                                                                                                                 | 15  |
| 0712.3300    | -- Jelly fungi ( <i>Tremella</i> spp.)                                                                                                                                                                  | 15  |
| 0712.3900    | -- Other                                                                                                                                                                                                | 15  |
| 0712.9000    | -Other vegetables; mixtures of vegetables                                                                                                                                                               | 15  |
| <b>07.13</b> | <b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>                                                                                                                           |     |
| 0713.1000    | -Peas ( <i>Pisum sativum</i> )                                                                                                                                                                          | 0   |
|              | -Chickpeas ( <i>garbanzos</i> ):                                                                                                                                                                        |     |
| 0713.2010    | --- Grams (dry whole)                                                                                                                                                                                   | 0   |
| 0713.2020    | --- Grams split                                                                                                                                                                                         | 0   |
| 0713.2090    | --- Other                                                                                                                                                                                               | 0   |
|              | -Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.):                                                                                                                                                     |     |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                         | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                 | (3) |
| 0713.3100 | -- Beans of the species <i>Vigna mungo</i> (L.)Hepper or <i>Vigna radiata</i> (L.)Wilczek                                                                                                                                           | 0   |
| 0713.3200 | -- Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>vigna angularis</i> )                                                                                                                                                          | 0   |
| 0713.3300 | -- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )                                                                                                                                                            | 0   |
|           | -- Other:                                                                                                                                                                                                                           |     |
| 0713.3910 | --- Green beans (dry whole)                                                                                                                                                                                                         | 0   |
| 0713.3920 | --- Green beans(split)                                                                                                                                                                                                              | 0   |
| 0713.3990 | --- Other                                                                                                                                                                                                                           | 0   |
|           | -- Lentils:                                                                                                                                                                                                                         |     |
| 0713.4010 | --- Dry whole                                                                                                                                                                                                                       | 0   |
| 0713.4020 | --- Split                                                                                                                                                                                                                           | 0   |
| 0713.5000 | -Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> )                                                                                  | 0   |
|           | -Other:                                                                                                                                                                                                                             |     |
| 0713.9010 | --- Black matpe (dry whole)                                                                                                                                                                                                         | 0   |
| 0713.9020 | --- Mash dry whole                                                                                                                                                                                                                  | 0   |
| 0713.9030 | --- Mash split or washed                                                                                                                                                                                                            | 0   |
| 0713.9090 | --- Other                                                                                                                                                                                                                           | 0   |
| 07.14     | <b>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.</b> |     |
| 0714.1000 | -Manioc (cassava)                                                                                                                                                                                                                   | 5   |
| 0714.2000 | -Sweet potatoes                                                                                                                                                                                                                     | 5   |
| 0714.9000 | -Other                                                                                                                                                                                                                              | 5   |
| 08.01     | <b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.</b>                                                                                                                                     |     |
|           | -Coconuts:                                                                                                                                                                                                                          |     |
| 0801.1100 | -- Desiccated                                                                                                                                                                                                                       | 5   |
|           | -- Other:                                                                                                                                                                                                                           |     |
| 0801.1910 | --- Seed                                                                                                                                                                                                                            | 0   |
| 0801.1990 | --- Other                                                                                                                                                                                                                           | 10  |
|           | -Brazil nuts:                                                                                                                                                                                                                       |     |
| 0801.2100 | -- In shell                                                                                                                                                                                                                         | 10  |
| 0801.2200 | -- Shelled                                                                                                                                                                                                                          | 10  |
|           | -Cashew nuts:                                                                                                                                                                                                                       |     |
| 0801.3100 | -- In shell                                                                                                                                                                                                                         | 5   |
| 0801.3200 | -- Shelled                                                                                                                                                                                                                          | 5   |
| 08.02     | <b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>                                                                                                                                                                |     |
|           | -Almonds:                                                                                                                                                                                                                           |     |
| 0802.1100 | -- In shell                                                                                                                                                                                                                         | 5   |
| 0802.1200 | -- Shelled                                                                                                                                                                                                                          | 10  |
|           | -Hazelnuts or filberts ( <i>Corylus</i> spp.):                                                                                                                                                                                      |     |
| 0802.2100 | -- In shell                                                                                                                                                                                                                         | 10  |
| 0802.2200 | -- Shelled                                                                                                                                                                                                                          | 10  |
|           | -Walnuts:                                                                                                                                                                                                                           |     |
| 0802.3100 | -- In shell                                                                                                                                                                                                                         | 10  |
| 0802.3200 | -- Shelled                                                                                                                                                                                                                          | 10  |

| PCT CODE  | DESCRIPTION                                                                                                                | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                        | (3) |
| 0802.4000 | -Chestnuts ( <i>Castanea spp.</i> )                                                                                        | 10  |
| 0802.5000 | -Pistachios                                                                                                                | 5   |
| 0802.6000 | - Macadamia nuts                                                                                                           | 10  |
|           | -Other:                                                                                                                    |     |
| 0802.9010 | - - - Areca (betel nuts)                                                                                                   | 5   |
| 0802.9090 | - - - Other                                                                                                                | 10  |
| 0803.0000 | <b>Bananas, including plantains, fresh or dried.</b>                                                                       | 25  |
| 08.04     | <b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</b>                                 |     |
|           | -Dates:                                                                                                                    |     |
| 0804.1010 | - - - Fresh                                                                                                                | 35  |
| 0804.1020 | - - - Dried                                                                                                                | 35  |
| 0804.2000 | -Figs                                                                                                                      | 35  |
| 0804.3000 | -Pineapples                                                                                                                | 35  |
| 0804.4000 | -Avocados                                                                                                                  | 35  |
|           | -Guavas, mangoes and mangosteens:                                                                                          |     |
| 0804.5010 | - - - Guavas                                                                                                               | 35  |
| 0804.5020 | - - - Mangoes                                                                                                              | 35  |
| 0804.5030 | - - - Mangosteens                                                                                                          | 35  |
| 0804.9040 | - - - Frozen mango                                                                                                         | 35  |
| 0804.9050 | - - - Mango pulp                                                                                                           | 35  |
| 0804.9090 | - - - Other                                                                                                                | 35  |
| 08.05     | <b>Citrus fruit, fresh or dried.</b>                                                                                       |     |
| 0805.1000 | -Oranges                                                                                                                   | 35  |
|           | -Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:                          |     |
| 0805.2010 | - - - Kino (fresh)                                                                                                         | 35  |
| 0805.2090 | - - - Other                                                                                                                | 35  |
| 0805.4000 | - Grapefruit, including pomelos                                                                                            | 35  |
| 0805.5000 | -Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> ) | 35  |
| 0805.9000 | -Other                                                                                                                     | 35  |
| 08.06     | <b>Grapes, fresh or dried.</b>                                                                                             |     |
| 0806.1000 | -Fresh                                                                                                                     | 35  |
| 0806.2000 | -Dried                                                                                                                     | 35  |
| 08.07     | <b>Melons (including watermelons) and papaws (papayas), fresh.</b>                                                         |     |
|           | -Melons (including watermelons):                                                                                           |     |
| 0807.1100 | - - Watermelons                                                                                                            | 35  |
| 0807.1900 | - - Other                                                                                                                  | 35  |
| 0807.2000 | -Papaws (papayas)                                                                                                          | 35  |
| 08.08     | <b>Apples, pears and quinces, fresh.</b>                                                                                   |     |
| 0808.1000 | -Apples                                                                                                                    | 35  |
| 0808.2000 | -Pears and quinces                                                                                                         | 35  |
| 08.09     | <b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.</b>                                         |     |
| 0809.1000 | -Apricots                                                                                                                  | 35  |
| 0809.2000 | -Cherries                                                                                                                  | 35  |
| 0809.3000 | -Peaches, including nectarines                                                                                             | 35  |
| 0809.4000 | -Plums and sloes                                                                                                           | 35  |
| 08.10     | <b>Other fruit, fresh.</b>                                                                                                 |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                  | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                          | (3) |
| 0810.1000 | -Strawberries                                                                                                                                                                                                | 35  |
| 0810.2000 | -Raspberries, blackberries, mulberries and loganberries                                                                                                                                                      | 35  |
| 0810.4000 | -Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>                                                                                                                                      | 35  |
| 0810.5000 | -Kiwifruit                                                                                                                                                                                                   | 35  |
| 0810.6000 | -Durians                                                                                                                                                                                                     | 35  |
|           | -Other:                                                                                                                                                                                                      |     |
| 0810.9010 | --- Pomegranates                                                                                                                                                                                             | 35  |
| 0810.9090 | --- Other                                                                                                                                                                                                    | 35  |
| 08.11     | <b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</b>                                                         |     |
| 0811.1000 | -Strawberries                                                                                                                                                                                                | 35  |
| 0811.2000 | -Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries                                                                                                          | 35  |
| 0811.9000 | -Other                                                                                                                                                                                                       | 35  |
| 08.12     | <b>Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b> |     |
| 0812.1000 | -Cherries                                                                                                                                                                                                    | 35  |
| 0812.9000 | -Other                                                                                                                                                                                                       | 35  |
| 08.13     | <b>Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.</b>                                                                                           |     |
| 0813.1000 | -Apricots                                                                                                                                                                                                    | 35  |
| 0813.2000 | -Prunes                                                                                                                                                                                                      | 35  |
| 0813.3000 | -Apples                                                                                                                                                                                                      | 35  |
|           | -Other fruit:                                                                                                                                                                                                |     |
| 0813.4010 | --- Tamarind                                                                                                                                                                                                 | 5   |
| 0813.4020 | --- Cherries                                                                                                                                                                                                 | 35  |
| 0813.4030 | --- Pine nut (chilgoza)                                                                                                                                                                                      | 35  |
| 0813.4040 | --- Peaches (arroz)                                                                                                                                                                                          | 35  |
| 0813.4050 | --- Plums (allocha)                                                                                                                                                                                          | 35  |
| 0813.4060 | --- Lichis                                                                                                                                                                                                   | 35  |
| 0813.4070 | --- Raisins                                                                                                                                                                                                  | 35  |
| 0813.4090 | --- Other                                                                                                                                                                                                    | 35  |
| 0813.5000 | -Mixtures of nuts or dried fruits of this Chapter                                                                                                                                                            | 35  |
| 0814.0000 | <b>Peel of citrus fruit or melons (including watermelons) fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.</b>                                 | 35  |
| 09.01     | <b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>                                                                      |     |
|           | -Coffee, not roasted:                                                                                                                                                                                        |     |
| 0901.1100 | -- Not decaffeinated                                                                                                                                                                                         | 10  |
| 0901.1200 | -- Decaffeinated                                                                                                                                                                                             | 10  |
|           | -Coffee roasted:                                                                                                                                                                                             |     |
| 0901.2100 | -- Not decaffeinated                                                                                                                                                                                         | 10  |
| 0901.2200 | -- Decaffeinated                                                                                                                                                                                             | 10  |
| 0901.9000 | -Other                                                                                                                                                                                                       | 10  |
| 09.02     | <b>Tea, whether or not flavoured.</b>                                                                                                                                                                        |     |

| PCT CODE  | DESCRIPTION                                                                                                                             | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                     | (3) |
| 0902.1000 | -Green tea (not fermented) in immediate packings of a content not exceeding 3 kg                                                        | 10  |
| 0902.2000 | -Other green tea (not fermented)                                                                                                        | 10  |
| 0902.3000 | -Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg                                  | 10  |
|           | -Other black tea (fermented) and other partly fermented tea:                                                                            |     |
| 0902.4010 | - - - Tea dust                                                                                                                          | 10  |
| 0902.4020 | - - - Black tea in a packing exceeding 3 kg                                                                                             | 10  |
| 0902.4090 | - - - Other                                                                                                                             | 10  |
| 0903.0000 | <b>Mate.</b>                                                                                                                            | 10  |
| 09.04     | <b>Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.</b> |     |
|           | -Pepper:                                                                                                                                |     |
|           | - - Neither crushed nor ground:                                                                                                         |     |
| 0904.1110 | - - - Black                                                                                                                             | 5   |
| 0904.1120 | - - - White                                                                                                                             | 5   |
| 0904.1130 | - - - Pepper seeds for sowing                                                                                                           | 0   |
| 0904.1190 | - - - Other                                                                                                                             | 5   |
| 0904.1200 | - - Crushed or ground                                                                                                                   | 15  |
|           | -Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground:                                       |     |
| 0904.2010 | - - - Red chillies (whole)                                                                                                              | 15  |
| 0904.2020 | - - - Red chillies (powder)                                                                                                             | 15  |
| 0904.2030 | - - - Red chillies seeds for sowing                                                                                                     | 0   |
| 0904.2090 | - - - Other                                                                                                                             | 15  |
| 0905.0000 | <b>Vanilla.</b>                                                                                                                         | 5   |
| 09.06     | <b>Cinnamon and cinnamon-tree flowers.</b>                                                                                              |     |
|           | -Neither crushed nor ground:                                                                                                            |     |
| 0906.1100 | - - Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume)                                                                                      | 5   |
| 0906.1900 | - - Other                                                                                                                               | 5   |
| 0906.2000 | -Crushed or ground                                                                                                                      | 15  |
| 0907.0000 | <b>Cloves (whole fruit, cloves and stems).</b>                                                                                          | 5   |
| 09.08     | <b>Nutmeg, mace and cardamoms.</b>                                                                                                      |     |
| 0908.1000 | -Nutmeg                                                                                                                                 | 5   |
| 0908.2000 | -Mace                                                                                                                                   | 5   |
|           | -Cardamoms:                                                                                                                             |     |
| 0908.3010 | - - - Large                                                                                                                             | 5   |
| 0908.3020 | - - - Small                                                                                                                             | 5   |
| 09.09     | <b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.</b>                                                    |     |
| 0909.1000 | -Seeds of anise or badian                                                                                                               | 0   |
| 0909.2000 | -Seeds of coriander                                                                                                                     | 0   |
| 0909.3000 | -Seeds of cumin                                                                                                                         | 0   |
| 0909.4000 | -Seeds of caraway                                                                                                                       | 0   |
| 0909.5000 | -Seeds of fennel; juniper berries                                                                                                       | 0   |
| 09.10     | <b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.</b>                                                  |     |
| 0910.1000 | -Ginger                                                                                                                                 | 15  |
| 0910.2000 | -Saffron                                                                                                                                | 5   |
| 0910.3000 | -Turmeric (curcuma)                                                                                                                     | 15  |
|           | -Other spices:                                                                                                                          |     |

| PCT CODE         | DESCRIPTION                                                                                                                                                                              | CD% |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                      | (3) |
| 0910.9100        | -- Mixtures referred to in Note 1 (b) to this Chapter                                                                                                                                    | 15  |
|                  | -- Other:                                                                                                                                                                                |     |
| 0910.9910        | --- Thyme; bay leaves                                                                                                                                                                    | 5   |
| 0910.9990        | --- Other                                                                                                                                                                                | 15  |
| <b>10.01</b>     | <b>Wheat and meslin.</b>                                                                                                                                                                 |     |
| 1001.1000        | -Durum wheat                                                                                                                                                                             | 10  |
| 1001.9000        | -Other                                                                                                                                                                                   | 10  |
| <b>1002.0000</b> | <b>Rye.</b>                                                                                                                                                                              | 5   |
| <b>1003.0000</b> | <b>Barley.</b>                                                                                                                                                                           | 5   |
| <b>1004.0000</b> | <b>Oats.</b>                                                                                                                                                                             | 5   |
| <b>10.05</b>     | <b>Maize (corn).</b>                                                                                                                                                                     |     |
| 1005.1000        | -Seed                                                                                                                                                                                    | 0   |
| 1005.9000        | -Other                                                                                                                                                                                   | 10  |
| <b>10.06</b>     | <b>Rice.</b>                                                                                                                                                                             |     |
|                  | -Rice in the husk (paddy or rough):                                                                                                                                                      |     |
| 1006.1010        | --- Seed for sowing                                                                                                                                                                      | 0   |
| 1006.1090        | --- Other                                                                                                                                                                                | 10  |
| 1006.2000        | -Husked (brown) rice                                                                                                                                                                     | 10  |
|                  | -Semi-milled or wholly milled rice, whether or not polished or glazed:                                                                                                                   |     |
| 1006.3010        | --- Basmati                                                                                                                                                                              | 10  |
| 1006.3090        | --- Other                                                                                                                                                                                | 10  |
| 1006.4000        | -Broken rice                                                                                                                                                                             | 10  |
| <b>1007.0000</b> | <b>Grain sorghum.</b>                                                                                                                                                                    | 0   |
| <b>10.08</b>     | <b>Buckwheat, millet and canary seed; other cereals.</b>                                                                                                                                 |     |
| 1008.1000        | -Buckwheat                                                                                                                                                                               | 5   |
| 1008.2000        | -Millet                                                                                                                                                                                  | 5   |
| 1008.3000        | -Canary seed                                                                                                                                                                             | 0   |
| 1008.9000        | -Other cereals                                                                                                                                                                           | 5   |
| <b>11.01</b>     | <b>Wheat or meslin flour.</b>                                                                                                                                                            |     |
| 1101.0010        | --- Of Wheat                                                                                                                                                                             | 0   |
| 1101.0020        | --- Of Meslin                                                                                                                                                                            | 10  |
| <b>11.02</b>     | <b>Cereal flours other than of wheat or meslin.</b>                                                                                                                                      |     |
| 1102.1000        | -Rye flour                                                                                                                                                                               | 10  |
| 1102.2000        | -Maize (corn) flour                                                                                                                                                                      | 10  |
| 1102.9000        | -Other                                                                                                                                                                                   | 10  |
| <b>11.03</b>     | <b>Cereal groats, meal and pellets.</b>                                                                                                                                                  |     |
|                  | -Groats and meal:                                                                                                                                                                        |     |
| 1103.1100        | -- Of wheat                                                                                                                                                                              | 15  |
| 1103.1300        | -- Of maize (corn)                                                                                                                                                                       | 15  |
| 1103.1900        | -- Of other cereals                                                                                                                                                                      | 15  |
| 1103.2000        | -Pellets                                                                                                                                                                                 | 15  |
| <b>11.04</b>     | <b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.</b> |     |
|                  | -Rolled or flaked grains:                                                                                                                                                                |     |
| 1104.1200        | -- Of oats                                                                                                                                                                               | 15  |
| 1104.1900        | -- Of other cereals                                                                                                                                                                      | 15  |
|                  | -Other worked grains (for example, hulled, pearled, sliced or kibbled):                                                                                                                  |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                        | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                | (3) |
| 1104.2200 | -- Of oats                                                                                                                                                         | 15  |
| 1104.2300 | -- Of Maize (corn)                                                                                                                                                 | 15  |
| 1104.2900 | -- Of other cereals                                                                                                                                                | 15  |
| 1104.3000 | -Germ of cereals, whole, rolled, flaked or ground                                                                                                                  | 15  |
| 11.05     | <b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>                                                                                              |     |
| 1105.1000 | -Flour, meal and powder                                                                                                                                            | 20  |
| 1105.2000 | -Flakes, granules and pellets                                                                                                                                      | 25  |
| 11.06     | <b>Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.</b> |     |
| 1106.1000 | -Of the dried leguminous vegetables of heading 07.13                                                                                                               | 15  |
| 1106.2000 | -Of sago or of roots or tubers of heading 07.14                                                                                                                    | 15  |
| 1106.3000 | -Of the products of Chapter-8                                                                                                                                      | 15  |
| 11.07     | <b>Malt, whether or not roasted.</b>                                                                                                                               |     |
| 1107.1000 | -Not roasted                                                                                                                                                       | 10  |
| 1107.2000 | -Roasted                                                                                                                                                           | 10  |
| 11.08     | <b>Starches; inulin.</b>                                                                                                                                           |     |
|           | -Starches:                                                                                                                                                         |     |
| 1108.1100 | -- Wheat starch                                                                                                                                                    | 15  |
| 1108.1200 | -- Maize (corn) starch                                                                                                                                             | 20  |
| 1108.1300 | -- Potato starch                                                                                                                                                   | 10  |
| 1108.1400 | -- Manioc (cassava) starch                                                                                                                                         | 15  |
| 1108.1900 | -- Other starches                                                                                                                                                  | 15  |
| 1108.2000 | -Inulin                                                                                                                                                            | 15  |
| 1109.0000 | <b>Wheat gluten, whether or not dried.</b>                                                                                                                         | 15  |
| 1201.0000 | <b>Soya beans, whether or not broken.</b>                                                                                                                          | 0   |
| 12.02     | <b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</b>                                                                             |     |
| 1202.1000 | -In shell                                                                                                                                                          | 10  |
| 1202.2000 | -Shelled, whether or not broken                                                                                                                                    | 10  |
| 1203.0000 | <b>Copra.</b>                                                                                                                                                      | 10  |
| 1204.0000 | <b>Linseed, whether or not broken.</b>                                                                                                                             | 0   |
| 12.05     | <b>Rape or colza seeds, whether or not broken.</b>                                                                                                                 |     |
| 1205.1000 | -Low erucic acid rape or colza seeds                                                                                                                               | 0   |
| 1205.9000 | -Other                                                                                                                                                             | 0   |
| 1206.0000 | <b>Sunflower seeds, whether or not broken.</b>                                                                                                                     | 0   |
| 12.07     | <b>Other oil seeds and oleaginous fruits, whether or not broken.</b>                                                                                               |     |
| 1207.2000 | -Cotton seeds                                                                                                                                                      | 0   |
| 1207.4000 | -Sesamum seeds                                                                                                                                                     | 0   |
| 1207.5000 | -Mustard seeds                                                                                                                                                     | 0   |
|           | -Other:                                                                                                                                                            |     |
| 1207.9100 | -- Poppy seeds                                                                                                                                                     | 5   |
|           | -- Other:                                                                                                                                                          |     |
| 1207.9910 | --- Safflower seeds                                                                                                                                                | 0   |
| 1207.9990 | --- Other                                                                                                                                                          | 0   |
| 12.08     | <b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.</b>                                                                            |     |
| 1208.1000 | -Of soya beans                                                                                                                                                     | 10  |
|           | -Other:                                                                                                                                                            |     |

| PCT CODE         | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                      | CD%      |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| (1)              | (2)                                                                                                                                                                                                                                                                                                                                                              | (3)      |
| 1208.9010        | --- Flours of castor                                                                                                                                                                                                                                                                                                                                             | 5        |
| 1208.9020        | --- Castor meal                                                                                                                                                                                                                                                                                                                                                  | 5        |
| 1208.9090        | --- Other                                                                                                                                                                                                                                                                                                                                                        | 5        |
| <b>12.09</b>     | <b>Seeds, fruit and spores, of a kind used for sowing.</b>                                                                                                                                                                                                                                                                                                       |          |
| 1209.1000        | -Sugar beet seed                                                                                                                                                                                                                                                                                                                                                 | 0        |
|                  | -Seeds of forage plants:                                                                                                                                                                                                                                                                                                                                         |          |
| 1209.2100        | -- Lucerne (alfalfa) seed                                                                                                                                                                                                                                                                                                                                        | 0        |
| 1209.2200        | -- Clover ( <i>Trifolium</i> spp.) seed                                                                                                                                                                                                                                                                                                                          | 0        |
| 1209.2300        | -- Fescue seed                                                                                                                                                                                                                                                                                                                                                   | 0        |
| 1209.2400        | -- Kentucky blue grass ( <i>Poa pratensis</i> L.) seed                                                                                                                                                                                                                                                                                                           | 0        |
| 1209.2500        | -- Rye grass ( <i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed                                                                                                                                                                                                                                                                                    | 0        |
| 1209.2900        | -- Other                                                                                                                                                                                                                                                                                                                                                         | 0        |
| 1209.3000        | -Seeds of herbaceous plants cultivated principally for their flowers                                                                                                                                                                                                                                                                                             | 0        |
|                  | -Other:                                                                                                                                                                                                                                                                                                                                                          |          |
|                  | -- Vegetable seeds:                                                                                                                                                                                                                                                                                                                                              |          |
| 1209.9110        | --- Of onion                                                                                                                                                                                                                                                                                                                                                     | 0        |
| 1209.9120        | --- Of tomato                                                                                                                                                                                                                                                                                                                                                    | 0        |
| 1209.9130        | --- Of okra                                                                                                                                                                                                                                                                                                                                                      | 0        |
| 1209.9190        | --- Other                                                                                                                                                                                                                                                                                                                                                        | 0        |
| 1209.9900        | -- Other                                                                                                                                                                                                                                                                                                                                                         | 0        |
| <b>12.10</b>     | <b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.</b>                                                                                                                                                                                                                                                            |          |
| 1210.1000        | -Hop cones, neither ground nor powdered, nor in the form of pellets                                                                                                                                                                                                                                                                                              | 5        |
| 1210.2000        | -Hop cones, ground powdered or in the form of pellets; lupulin                                                                                                                                                                                                                                                                                                   | 5        |
| <b>12.11</b>     | <b>Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.</b>                                                                                                                                 |          |
| 1211.2000        | -Ginseng roots                                                                                                                                                                                                                                                                                                                                                   | 5        |
| 1211.3000        | -Coca leaf                                                                                                                                                                                                                                                                                                                                                       | 5        |
| 1211.4000        | -Poppy straw                                                                                                                                                                                                                                                                                                                                                     | 5        |
| 1211.9000        | -Other                                                                                                                                                                                                                                                                                                                                                           | 5        |
| <b>12.12</b>     | <b>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.</b> |          |
| 1212.2000        | -Seaweeds and other algae                                                                                                                                                                                                                                                                                                                                        | 5        |
|                  | -Other:                                                                                                                                                                                                                                                                                                                                                          |          |
| 1212.9100        | -- Sugar beet                                                                                                                                                                                                                                                                                                                                                    | 5        |
|                  | -- Other:                                                                                                                                                                                                                                                                                                                                                        |          |
| 1212.9910        | --- Locust beans, including locust bean seeds                                                                                                                                                                                                                                                                                                                    | 0        |
| 1212.9990        | --- Other                                                                                                                                                                                                                                                                                                                                                        | 5        |
| <b>1213.0000</b> | <b>Cereal straw and husks, unprepared whether or not chopped, ground, pressed or in the form of pellets.</b>                                                                                                                                                                                                                                                     | <b>5</b> |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                                     | CD%<br>(3) |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 12.14           | Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.                            |            |
| 1214.1000       | -Lucerne (alfalfa) meal and pellets                                                                                                                                                                    | 5          |
| 1214.9000       | -Other                                                                                                                                                                                                 | 5          |
| 13.01           | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).                                                                                                                           |            |
| 1301.2000       | -Gum Arabic                                                                                                                                                                                            | 15         |
|                 | -Other:                                                                                                                                                                                                |            |
| 1301.9010       | - - - Cannabis resins and balsams                                                                                                                                                                      | 25         |
| 1301.9020       | - - - Seed lac                                                                                                                                                                                         | 15         |
| 1301.9090       | - - - Other                                                                                                                                                                                            | 15         |
| 13.02           | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.                       |            |
|                 | -Vegetable saps and extracts:                                                                                                                                                                          |            |
| 1302.1100       | - - Opium                                                                                                                                                                                              | 25         |
| 1302.1200       | - - Of liquorice                                                                                                                                                                                       | 15         |
| 1302.1300       | - - Of hops                                                                                                                                                                                            | 15         |
| 1302.1900       | - - Other                                                                                                                                                                                              | 15         |
| 1302.2000       | -Pectic substances, pectinates and pectates                                                                                                                                                            | 15         |
|                 | -Mucilages and thickeners, whether or not modified, derived from vegetable products:                                                                                                                   |            |
| 1302.3100       | - - Agar-agar                                                                                                                                                                                          | 15         |
|                 | - - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:                                                                                     |            |
| 1302.3210       | - - - Guwar gum                                                                                                                                                                                        | 25         |
| 1302.3290       | - - - Other                                                                                                                                                                                            | 15         |
| 1302.3900       | - - Other                                                                                                                                                                                              | 15         |
| 14.01           | Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).                        |            |
| 1401.1000       | -Bamboos                                                                                                                                                                                               | 10         |
| 1401.2000       | -Rattans                                                                                                                                                                                               | 5          |
| 1401.9000       | -Other                                                                                                                                                                                                 | 5          |
| [14.02]         |                                                                                                                                                                                                        |            |
| [14.03]         |                                                                                                                                                                                                        |            |
| 14.04           | Vegetable products not elsewhere specified or included.                                                                                                                                                |            |
| 1404.2000       | -Cotton linters                                                                                                                                                                                        | 15         |
|                 | -Other:                                                                                                                                                                                                |            |
| 1404.9010       | - - - Tendu leaves (biri leaves)                                                                                                                                                                       | 25         |
| 1404.9020       | - - - Betel leaves                                                                                                                                                                                     | Rs.200/Kg  |
| 1404.9030       | - - - Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material. | 10         |
|                 | - - - Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles:                              |            |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                   | CD%          |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| (1)       | (2)                                                                                                                                                                                                           | (3)          |
| 1404.9041 | - - - Broomcorn ( <i>Sorghum vulgare</i> var <i>technicum</i> )                                                                                                                                               | 20           |
| 1404.9049 | - - - Other                                                                                                                                                                                                   | 20           |
| 1404.9050 | - - - Hena leave and powder                                                                                                                                                                                   | 15           |
| 1404.9090 | - - - Other                                                                                                                                                                                                   | 25           |
| 15.01     | <b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.</b>                                                                                                                   |              |
| 1501.0010 | - - - Lard including other pig fat                                                                                                                                                                            | 25           |
| 1501.0090 | - - - Other                                                                                                                                                                                                   | 10           |
| 1502.0000 | <b>Fats of bovine animals, sheep or goats, other than those of heading 15.03.</b>                                                                                                                             | 10           |
| 15.03     | <b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>                                                                                           |              |
| 1503.0010 | - - - Lard stearin, lard oil                                                                                                                                                                                  | 25           |
| 1503.0090 | - - - Other                                                                                                                                                                                                   | 10           |
| 15.04     | <b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.</b>                                                                                     |              |
| 1504.1000 | -Fish-liver oils and their fractions                                                                                                                                                                          | 5            |
| 1504.2000 | -Fats and oils and their fractions, of fish, other than liver oils                                                                                                                                            | 5            |
| 1504.3000 | -Fats and oils and their fractions, of marine mammals                                                                                                                                                         | 5            |
| 15.05     | <b>Wool grease and fatty substances derived therefrom (including lanolin).</b>                                                                                                                                |              |
| 1505.0010 | - - - Lanolin                                                                                                                                                                                                 | 10           |
| 1505.0090 | - - - Other                                                                                                                                                                                                   | 10           |
| 1506.0000 | <b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>                                                                                                   | 5            |
| 15.07     | <b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>                                                                                                                  |              |
| 1507.1000 | -Crude oil, whether or not degummed                                                                                                                                                                           | Rs.9050/ MT  |
| 1507.9000 | -Other                                                                                                                                                                                                        | Rs.10200/MT  |
| 15.08     | <b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>                                                                                                                 |              |
| 1508.1000 | -Crude oil                                                                                                                                                                                                    | Rs.13150/MT  |
| 1508.9000 | -Other                                                                                                                                                                                                        | Rs.14300/MT  |
| 15.09     | <b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>                                                                                                                      |              |
| 1509.1000 | -Virgin                                                                                                                                                                                                       | Rs.5000/MT   |
| 1509.9000 | -Other                                                                                                                                                                                                        | Rs.6000/MT   |
| 1510.0000 | <b>Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.</b> | Rs.6000/MT   |
| 15.11     | <b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>                                                                                                                       |              |
| 1511.1000 | -Crude oil                                                                                                                                                                                                    | Rs.9000/ MT  |
|           | -Other:                                                                                                                                                                                                       |              |
| 1511.9010 | - - - Palm stearin                                                                                                                                                                                            | Rs.9050/ MT  |
| 1511.9020 | - - - RBD Palm Oil                                                                                                                                                                                            | Rs.10800/ MT |
| 1511.9030 | - - - Palm olein                                                                                                                                                                                              | Rs.9050/ MT  |
| 1511.9090 | - - - Other                                                                                                                                                                                                   | Rs.10800/MT  |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                                                   | CD%<br>(3)  |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 15.12           | <b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>                                                                                      |             |
|                 | -Sunflower-seed or safflower oil and fractions thereof:                                                                                                                                                              |             |
| 1512.1100       | -- Crude oil                                                                                                                                                                                                         | Rs.15000/MT |
| 1512.1900       | -- Other                                                                                                                                                                                                             | Rs.16800/MT |
|                 | -Cotton-seed oil and its fractions:                                                                                                                                                                                  |             |
| 1512.2100       | -- Crude oil, whether or not gossypol has been removed                                                                                                                                                               | Rs.15000/MT |
| 1512.2900       | -- Other                                                                                                                                                                                                             | Rs.16800/MT |
| 15.13           | <b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>                                                                                       |             |
|                 | -Coconut (copra) oil and its fractions:                                                                                                                                                                              |             |
| 1513.1100       | -- Crude oil                                                                                                                                                                                                         | Rs.9050/ MT |
| 1513.1900       | -- Other                                                                                                                                                                                                             | Rs.10800/MT |
|                 | -Palm kernel or babassu oil and fractions thereof:                                                                                                                                                                   |             |
| 1513.2100       | -- Crude oil                                                                                                                                                                                                         | Rs.9050/MT  |
| 1513.2900       | -- Other                                                                                                                                                                                                             | Rs.10800/MT |
| 15.14           | <b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>                                                                                                        |             |
|                 | -Low erucic acid rape or colza oil and its fractions:                                                                                                                                                                |             |
| 1514.1100       | -- Crude oil                                                                                                                                                                                                         | Rs.15000/MT |
| 1514.1900       | -- Other                                                                                                                                                                                                             | Rs.16800/MT |
|                 | -Other:                                                                                                                                                                                                              |             |
| 1514.9100       | -- Crude oil                                                                                                                                                                                                         | Rs.9050/ MT |
| 1514.9900       | -- Other                                                                                                                                                                                                             | Rs.10200/MT |
| 15.15           | <b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</b>                                                                          |             |
|                 | -Linseed oil and its fractions:                                                                                                                                                                                      |             |
| 1515.1100       | -- Crude oil                                                                                                                                                                                                         | Rs.9500/MT  |
| 1515.1900       | -- Other                                                                                                                                                                                                             | Rs.10800/MT |
|                 | -Maize (corn) oil and its fractions:                                                                                                                                                                                 |             |
| 1515.2100       | -- Crude oil                                                                                                                                                                                                         | Rs.15000/MT |
| 1515.2900       | -- Other                                                                                                                                                                                                             | Rs.16600/MT |
| 1515.3000       | -Castor oil and its fractions                                                                                                                                                                                        | Rs.9050/MT  |
| 1515.5000       | -Sesame oil and its fractions                                                                                                                                                                                        | Rs.9050/MT  |
| 1515.9000       | -Other                                                                                                                                                                                                               | Rs.9050/MT  |
| 15.16           | <b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</b>                       |             |
| 1516.1000       | -Animal fats and oils and their fractions                                                                                                                                                                            | Rs.10200/MT |
|                 | -Vegetable fats and oils and their fractions:                                                                                                                                                                        |             |
| 1516.2010       | --- Vegetable fats and their fractions                                                                                                                                                                               | Rs.10200/MT |
| 1516.2020       | --- Vegetable oils and their fractions                                                                                                                                                                               | Rs.10200/MT |
| 15.17           | <b>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.</b> |             |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                      | CD%         |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                              | (3)         |
| 1517.1000 | -Margarine, excluding liquid margarine                                                                                                                                                                                                                                                                                                                                                           | Rs.10800/MT |
| 1517.9000 | -Other                                                                                                                                                                                                                                                                                                                                                                                           | Rs.10800/MT |
| 1518.0000 | Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; Inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included. | Rs.10800/MT |
| [15.19]   |                                                                                                                                                                                                                                                                                                                                                                                                  |             |
| 1520.0000 | Glycerol, crude; glycerol waters and glycerol lyes.                                                                                                                                                                                                                                                                                                                                              | 10          |
| 15.21     | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.                                                                                                                                                                                                                                                                      |             |
| 1521.1000 | -Vegetable waxes                                                                                                                                                                                                                                                                                                                                                                                 | 10          |
|           | -Other:                                                                                                                                                                                                                                                                                                                                                                                          |             |
| 1521.9010 | - - - Bees wax                                                                                                                                                                                                                                                                                                                                                                                   | 10          |
| 1521.9090 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                      | 10          |
| 15.22     | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.                                                                                                                                                                                                                                                                                                  |             |
| 1522.0010 | - - - Of animals or vegetable waxes                                                                                                                                                                                                                                                                                                                                                              | 20          |
| 1522.0090 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                      | 20          |
| 1601.0000 | Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.                                                                                                                                                                                                                                                                                          | 25          |
| 16.02     | Other prepared or preserved meat, meat offal or blood.                                                                                                                                                                                                                                                                                                                                           |             |
| 1602.1000 | -Homogenised preparations                                                                                                                                                                                                                                                                                                                                                                        | 25          |
| 1602.2000 | -Of liver of any animal                                                                                                                                                                                                                                                                                                                                                                          | 25          |
|           | - Of poultry of heading 01.05:                                                                                                                                                                                                                                                                                                                                                                   |             |
| 1602.3100 | - - Of turkeys                                                                                                                                                                                                                                                                                                                                                                                   | 25          |
| 1602.3200 | - - Of fowls of the species Gallus domesticus                                                                                                                                                                                                                                                                                                                                                    | 25          |
| 1602.3900 | - - Other                                                                                                                                                                                                                                                                                                                                                                                        | 25          |
|           | -Of swine:                                                                                                                                                                                                                                                                                                                                                                                       |             |
| 1602.4100 | - - Hams and cuts thereof                                                                                                                                                                                                                                                                                                                                                                        | 25          |
| 1602.4200 | - - Shoulders and cuts thereof                                                                                                                                                                                                                                                                                                                                                                   | 25          |
| 1602.4900 | - - Other, including mixtures                                                                                                                                                                                                                                                                                                                                                                    | 25          |
| 1602.5000 | -Of bovine animals                                                                                                                                                                                                                                                                                                                                                                               | 25          |
| 1602.9000 | -Other, including preparations of blood of any animal                                                                                                                                                                                                                                                                                                                                            | 25          |
| 1603.0000 | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.                                                                                                                                                                                                                                                                                                       | 20          |
| 16.04     | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.                                                                                                                                                                                                                                                                                                               |             |
|           | -Fish, whole or in pieces, but not minced:                                                                                                                                                                                                                                                                                                                                                       |             |
| 1604.1100 | - - Salmon                                                                                                                                                                                                                                                                                                                                                                                       | 20          |
| 1604.1200 | - - Herrings                                                                                                                                                                                                                                                                                                                                                                                     | 20          |
| 1604.1300 | - - Sardines, sardinella and brisling or sprats                                                                                                                                                                                                                                                                                                                                                  | 20          |
| 1604.1400 | - - Tunas, skipjack and bonito (Sarda spp.)                                                                                                                                                                                                                                                                                                                                                      | 20          |
| 1604.1500 | - - Mackerel                                                                                                                                                                                                                                                                                                                                                                                     | 20          |
| 1604.1600 | - - Anchovies                                                                                                                                                                                                                                                                                                                                                                                    | 20          |
| 1604.1900 | - - Other                                                                                                                                                                                                                                                                                                                                                                                        | 20          |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                 | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                         | (3) |
|           | -Other prepared or preserved fish:                                                                                                                                                                                                          |     |
| 1604.2010 | - - - Fish maws                                                                                                                                                                                                                             | 20  |
| 1604.2020 | - - - Fish fillet                                                                                                                                                                                                                           | 20  |
| 1604.2090 | - - - Other                                                                                                                                                                                                                                 | 20  |
| 1604.3000 | -Caviar and cavier substitutes                                                                                                                                                                                                              | 20  |
| 16.05     | <b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.</b>                                                                                                                                                        |     |
| 1605.1000 | -Crab                                                                                                                                                                                                                                       | 20  |
| 1605.2000 | -Shrimps and prawns                                                                                                                                                                                                                         | 20  |
| 1605.3000 | -Lobster                                                                                                                                                                                                                                    | 20  |
| 1605.4000 | -Other crustaceans                                                                                                                                                                                                                          | 20  |
| 1605.9000 | -Other                                                                                                                                                                                                                                      | 20  |
| 17.01     | <b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>                                                                                                                                                                       |     |
|           | -Raw sugar not containing added flavouring or colouring matter:                                                                                                                                                                             |     |
| 1701.1100 | - - Cane sugar                                                                                                                                                                                                                              | 25  |
| 1701.1200 | - - Beet sugar                                                                                                                                                                                                                              | 25  |
|           | -Other:                                                                                                                                                                                                                                     |     |
| 1701.9100 | - - Containing added flavouring or colouring matter                                                                                                                                                                                         | 10  |
|           | - - Other:                                                                                                                                                                                                                                  |     |
| 1701.9910 | - - - White crystalline cane sugar                                                                                                                                                                                                          | 25  |
| 1701.9920 | - - - White crystalline beet sugar                                                                                                                                                                                                          | 25  |
| 1701.9930 | - - - Chemically pure sucrose                                                                                                                                                                                                               | 10  |
| 1701.9990 | - - - Other                                                                                                                                                                                                                                 | 10  |
| 17.02     | <b>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.</b> |     |
|           | -Lactose and lactose syrup:                                                                                                                                                                                                                 |     |
|           | - - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter:                                                                                                                                |     |
| 1702.1110 | - - - Lactose                                                                                                                                                                                                                               | 10  |
| 1702.1120 | - - - Lactose syrup                                                                                                                                                                                                                         | 10  |
| 1702.1900 | - - Other                                                                                                                                                                                                                                   | 10  |
|           | -Maple sugar and maple syrup:                                                                                                                                                                                                               |     |
| 1702.2010 | - - - Maple sugar                                                                                                                                                                                                                           | 10  |
| 1702.2020 | - - - Maple syrup                                                                                                                                                                                                                           | 15  |
| 1702.3000 | -Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose                                                                                                                     | 25  |
| 1702.4000 | -Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar.                                                                                                     | 15  |
| 1702.5000 | -Chemically pure fructose                                                                                                                                                                                                                   | 15  |
| 1702.6000 | -Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar.                                                                                                               | 15  |
|           | -Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:                                                                                                               |     |
| 1702.9010 | - - - Maltose                                                                                                                                                                                                                               | 10  |
| 1702.9020 | - - - Caramel                                                                                                                                                                                                                               | 10  |
| 1702.9030 | - - - Malto dextrins                                                                                                                                                                                                                        | 10  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                       | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                               | (3) |
| 1702.9090 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                       | 10  |
| 17.03     | <b>Molasses resulting from the extraction or refining of sugar.</b>                                                                                                                                                                                                                                                                                                                                                                               |     |
| 1703.1000 | -Cane molasses                                                                                                                                                                                                                                                                                                                                                                                                                                    | 5   |
| 1703.9000 | -Other                                                                                                                                                                                                                                                                                                                                                                                                                                            | 5   |
| 17.04     | <b>Sugar confectionery (including white chocolate), not containing cocoa.</b>                                                                                                                                                                                                                                                                                                                                                                     |     |
| 1704.1000 | -Chewing gum, whether or not sugar-coated                                                                                                                                                                                                                                                                                                                                                                                                         | 35  |
|           | -Other:                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |
| 1704.9010 | - - - White chocolate                                                                                                                                                                                                                                                                                                                                                                                                                             | 35  |
| 1704.9090 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                       | 35  |
| 1801.0000 | <b>Cocoa beans, whole or broken, raw or roasted.</b>                                                                                                                                                                                                                                                                                                                                                                                              | 5   |
| 1802.0000 | <b>Cocoa shells, husks, skins and other cocoa waste.</b>                                                                                                                                                                                                                                                                                                                                                                                          | 5   |
| 18.03     | <b>Cocoa paste, whether or not defatted.</b>                                                                                                                                                                                                                                                                                                                                                                                                      |     |
| 1803.1000 | -Not defatted                                                                                                                                                                                                                                                                                                                                                                                                                                     | 5   |
| 1803.2000 | -Wholly or partly defatted                                                                                                                                                                                                                                                                                                                                                                                                                        | 5   |
| 1804.0000 | <b>Cocoa butter, fat and oil.</b>                                                                                                                                                                                                                                                                                                                                                                                                                 | 5   |
| 1805.0000 | <b>Cocoa powder, not containing added sugar or other sweetening matter.</b>                                                                                                                                                                                                                                                                                                                                                                       | 5   |
| 18.06     | <b>Chocolate and other food preparations containing cocoa.</b>                                                                                                                                                                                                                                                                                                                                                                                    |     |
| 1806.1000 | -Cocoa powder, containing added sugar or other sweetening matter                                                                                                                                                                                                                                                                                                                                                                                  | 30  |
|           | -Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg:                                                                                                                                                                                                                                                     |     |
| 1806.2010 | - - - Chocolate preparation                                                                                                                                                                                                                                                                                                                                                                                                                       | 30  |
| 1806.2020 | - - - Chocolate crumbs in packing of 25kg or more in powder, granules or briquettes.                                                                                                                                                                                                                                                                                                                                                              | 10  |
| 1806.2090 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                       | 30  |
|           | -Other, in blocks, slabs or bars:                                                                                                                                                                                                                                                                                                                                                                                                                 |     |
| 1806.3100 | - - Filled                                                                                                                                                                                                                                                                                                                                                                                                                                        | 30  |
| 1806.3200 | - - Not filled                                                                                                                                                                                                                                                                                                                                                                                                                                    | 30  |
| 1806.9000 | -Other                                                                                                                                                                                                                                                                                                                                                                                                                                            | 30  |
| 19.01     | <b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04. 01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.</b> |     |
| 1901.1000 | -Preparations for infant use, put up for retail sale                                                                                                                                                                                                                                                                                                                                                                                              | 20  |
| 1901.2000 | -Mixes and doughs for the preparation of bakers' wares of heading 19.05                                                                                                                                                                                                                                                                                                                                                                           | 15  |
|           | -Other:                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |
| 1901.9010 | - - - Malt extract                                                                                                                                                                                                                                                                                                                                                                                                                                | 30  |
| 1901.9020 | - - - Preparations other than in retail packing, not containing cocoa                                                                                                                                                                                                                                                                                                                                                                             | 30  |
| 1901.9090 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                       | 30  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                   | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                           | (3) |
| 19.02     | <b>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.</b>                                                                                                         |     |
|           | -Uncooked pasta, not stuffed or otherwise prepared:                                                                                                                                                                                                                                                                           |     |
| 1902.1100 | - - Containing eggs                                                                                                                                                                                                                                                                                                           | 30  |
|           | - - Other:                                                                                                                                                                                                                                                                                                                    |     |
| 1902.1910 | - - - Macaroni raw                                                                                                                                                                                                                                                                                                            | 30  |
| 1902.1920 | - - - Vermacelli                                                                                                                                                                                                                                                                                                              | 30  |
| 1902.1990 | - - - Other                                                                                                                                                                                                                                                                                                                   | 30  |
| 1902.2000 | -Stuffed pasta, whether or not cooked or otherwise prepared                                                                                                                                                                                                                                                                   | 30  |
| 1902.3000 | -Other pasta                                                                                                                                                                                                                                                                                                                  | 30  |
| 1902.4000 | -Couscous                                                                                                                                                                                                                                                                                                                     | 30  |
| 19.03     | <b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</b>                                                                                                                                                                                            |     |
| 1903.0010 | - - - Sago                                                                                                                                                                                                                                                                                                                    | 15  |
| 1903.0090 | - - - Other                                                                                                                                                                                                                                                                                                                   | 15  |
| 19.04     | <b>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). cereals [(other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.</b> |     |
|           | -Prepared foods obtained by the swelling or roasting of cereals or cereal products:                                                                                                                                                                                                                                           |     |
| 1904.1010 | - - - Corn flakes                                                                                                                                                                                                                                                                                                             | 35  |
| 1904.1090 | - - - Other                                                                                                                                                                                                                                                                                                                   | 35  |
| 1904.2000 | -Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals                                                                                                                                                                                | 35  |
| 1904.3000 | -Bulgur wheat                                                                                                                                                                                                                                                                                                                 | 35  |
| 1904.9000 | -Other                                                                                                                                                                                                                                                                                                                        | 35  |
| 19.05     | <b>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.</b>                                                                                                   |     |
| 1905.1000 | -Crispbread                                                                                                                                                                                                                                                                                                                   | 35  |
| 1905.2000 | -Gingerbread and the like                                                                                                                                                                                                                                                                                                     | 35  |
|           | -Sweet biscuits; waffles and wafers:                                                                                                                                                                                                                                                                                          |     |
| 1905.3100 | - - Sweet biscuits                                                                                                                                                                                                                                                                                                            | 35  |
| 1905.3200 | - - Waffles and wafers                                                                                                                                                                                                                                                                                                        | 35  |
| 1905.4000 | -Rusks, toasted bread and similar toasted products                                                                                                                                                                                                                                                                            | 35  |
| 1905.9000 | -Other                                                                                                                                                                                                                                                                                                                        | 35  |
| 20.01     | <b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>                                                                                                                                                                                                             |     |
| 2001.1000 | -Cucumbers and gherkins                                                                                                                                                                                                                                                                                                       | 35  |
|           | -Other:                                                                                                                                                                                                                                                                                                                       |     |
| 2001.9010 | - - - Pickles                                                                                                                                                                                                                                                                                                                 | 35  |
| 2001.9090 | - - - Other                                                                                                                                                                                                                                                                                                                   | 35  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                     | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                             | (3) |
| 20.02     | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.                                                                                                                        |     |
| 2002.1000 | -Tomatoes, whole or in pieces                                                                                                                                                                   | 35  |
|           | -Other:                                                                                                                                                                                         |     |
| 2002.9010 | - - - Tomatoes paste                                                                                                                                                                            | 35  |
| 2002.9090 | - - - Other                                                                                                                                                                                     | 35  |
| 20.03     | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.                                                                                                         |     |
| 2003.1000 | -Mushrooms of the genus <i>Agaricus</i>                                                                                                                                                         | 35  |
| 2003.2000 | -Truffles                                                                                                                                                                                       | 35  |
| 2003.9000 | -Other                                                                                                                                                                                          | 35  |
| 20.04     | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.                                                                  |     |
| 2004.1000 | -Potatoes                                                                                                                                                                                       | 30  |
| 2004.9000 | -Other vegetables and mixtures of vegetables                                                                                                                                                    | 30  |
| 20.05     | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.                                                              |     |
| 2005.1000 | -Homogenised vegetables                                                                                                                                                                         | 35  |
| 2005.2000 | -Potatoes                                                                                                                                                                                       | 35  |
| 2005.4000 | -Peas ( <i>Pisum sativum</i> )                                                                                                                                                                  | 35  |
|           | -Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):                                                                                                                                           |     |
| 2005.5100 | - - Beans, shelled                                                                                                                                                                              | 35  |
| 2005.5900 | - - Other                                                                                                                                                                                       | 35  |
| 2005.6000 | -Asparagus                                                                                                                                                                                      | 35  |
| 2005.7000 | -Olives                                                                                                                                                                                         | 35  |
| 2005.8000 | -Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )                                                                                                                                          | 35  |
|           | -Other vegetables and mixtures of vegetables:                                                                                                                                                   |     |
| 2005.9100 | - - Bamboo shoots                                                                                                                                                                               | 35  |
| 2005.9900 | - - Other                                                                                                                                                                                       | 35  |
| 2006.0000 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).                                                                             | 35  |
| 20.07     | Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.                             |     |
| 2007.1000 | -Homogenised preparations                                                                                                                                                                       | 35  |
|           | -Other:                                                                                                                                                                                         |     |
| 2007.9100 | - - Citrus fruit                                                                                                                                                                                | 35  |
| 2007.9900 | - - Other                                                                                                                                                                                       | 35  |
| 20.08     | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. |     |
|           | -Nuts, ground-nuts and other seeds, whether or not mixed together:                                                                                                                              |     |
| 2008.1100 | - - Ground-nuts                                                                                                                                                                                 | 15  |
| 2008.1900 | - - Other, including mixtures                                                                                                                                                                   | 15  |
| 2008.2000 | -Pineapples                                                                                                                                                                                     | 15  |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                                       | CD% |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                               | (3) |
| 2008.3000    | -Citrus fruit                                                                                                                                                                                                                                                     | 15  |
| 2008.4000    | -Pears                                                                                                                                                                                                                                                            | 15  |
| 2008.5000    | -Apricots                                                                                                                                                                                                                                                         | 15  |
| 2008.6000    | -Cherries                                                                                                                                                                                                                                                         | 15  |
| 2008.7000    | -Peaches, including nectarines                                                                                                                                                                                                                                    | 15  |
| 2008.8000    | -Strawberries                                                                                                                                                                                                                                                     | 15  |
|              | -Other, including mixtures other than those of subheading 2008.19:                                                                                                                                                                                                |     |
| 2008.9100    | - - Palm hearts                                                                                                                                                                                                                                                   | 15  |
| 2008.9200    | - - Mixtures                                                                                                                                                                                                                                                      | 30  |
| 2008.9900    | - - Other                                                                                                                                                                                                                                                         | 30  |
| <b>20.09</b> | <b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.</b>                                                                                   |     |
|              | -Orange juice:                                                                                                                                                                                                                                                    |     |
| 2009.1100    | - - Frozen                                                                                                                                                                                                                                                        | 35  |
| 2009.1200    | - - Not frozen, of a Brix value not exceeding 20                                                                                                                                                                                                                  | 35  |
| 2009.1900    | - - Other                                                                                                                                                                                                                                                         | 35  |
|              | - Grapefruit (including pomelo) juice:                                                                                                                                                                                                                            |     |
| 2009.2100    | - - Of a Brix value not exceeding 20                                                                                                                                                                                                                              | 35  |
| 2009.2900    | - - Other                                                                                                                                                                                                                                                         | 35  |
|              | -Juice of any other single citrus fruit:                                                                                                                                                                                                                          |     |
| 2009.3100    | - - Of a Brix value not exceeding 20                                                                                                                                                                                                                              | 35  |
| 2009.3900    | - - Other                                                                                                                                                                                                                                                         | 35  |
|              | -Pineapple juice:                                                                                                                                                                                                                                                 |     |
| 2009.4100    | - - Of a Brix value not exceeding 20                                                                                                                                                                                                                              | 35  |
| 2009.4900    | - - Other                                                                                                                                                                                                                                                         | 35  |
| 2009.5000    | -Tomato juice                                                                                                                                                                                                                                                     | 35  |
|              | -Grape juice (including grape must):                                                                                                                                                                                                                              |     |
| 2009.6100    | - - Of a Brix value not exceeding 30                                                                                                                                                                                                                              | 35  |
| 2009.6900    | - - Other                                                                                                                                                                                                                                                         | 35  |
|              | -Apple juice:                                                                                                                                                                                                                                                     |     |
| 2009.7100    | - - Of a Brix value not exceeding 20                                                                                                                                                                                                                              | 35  |
| 2009.7900    | - - Other                                                                                                                                                                                                                                                         | 35  |
| 2009.8000    | -Juice of any other single fruit or vegetable                                                                                                                                                                                                                     | 35  |
| 2009.9000    | -Mixtures of juices                                                                                                                                                                                                                                               | 35  |
| <b>21.01</b> | <b>Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.</b> |     |
|              | -Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:                                                                                                             |     |
|              | - - Extracts, essences and concentrates:                                                                                                                                                                                                                          |     |
| 2101.1110    | - - - Instant coffee in bulk                                                                                                                                                                                                                                      | 10  |
| 2101.1120    | - - - Instant coffee in retail packs                                                                                                                                                                                                                              | 10  |
| 2101.1190    | - - - Other                                                                                                                                                                                                                                                       | 10  |
| 2101.1200    | - - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee                                                                                                                                                                     | 10  |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                              | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                      | (3) |
| 2101.2000 | -Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate                                                           | 10  |
| 2101.3000 | -Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof                                                                                                                   | 10  |
| 21.02     | <b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.</b>                                                                      |     |
| 2102.1000 | -Active yeasts                                                                                                                                                                                                           | 15  |
| 2102.2000 | -Inactive yeasts; other single-cell micro-organisms, dead                                                                                                                                                                | 15  |
| 2102.3000 | -Prepared baking powders                                                                                                                                                                                                 | 15  |
| 21.03     | <b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>                                                                                             |     |
| 2103.1000 | -Soya sauce                                                                                                                                                                                                              | 35  |
| 2103.2000 | -Tomato ketchup and other tomato sauces                                                                                                                                                                                  | 35  |
| 2103.3000 | -Mustard flour and meal and prepared mustard                                                                                                                                                                             | 35  |
| 2103.9000 | -Other                                                                                                                                                                                                                   | 35  |
| 21.04     | <b>Soups and broths and preparations therefor; homogenised composite food preparations.</b>                                                                                                                              |     |
| 2104.1000 | -Soups and broths and preparations therefor                                                                                                                                                                              | 35  |
| 2104.2000 | -Homogenised composite food preparations                                                                                                                                                                                 | 35  |
| 2105.0000 | <b>Ice cream and other edible ice, whether or not containing cocoa</b>                                                                                                                                                   | 35  |
| 21.06     | <b>Food preparations not elsewhere specified or included.</b>                                                                                                                                                            |     |
|           | -Protein concentrates and textured protein substances:                                                                                                                                                                   |     |
| 2106.1010 | - - - Protein hydrolysates                                                                                                                                                                                               | 35  |
| 2106.1090 | - - - Other                                                                                                                                                                                                              | 35  |
|           | -Other:                                                                                                                                                                                                                  |     |
| 2106.9010 | - - - Concentrates for aerated beverage in all forms                                                                                                                                                                     | 35  |
| 2106.9020 | - - - Syrups and squashes                                                                                                                                                                                                | 35  |
| 2106.9030 | - - - Flavouring powders for preparation of food                                                                                                                                                                         | 10  |
| 2106.9040 | - - - Emulsifying agents for food and dairy products                                                                                                                                                                     | 35  |
| 2106.9050 | - - - Preparations including tablets consisting of saccharin, lactose                                                                                                                                                    | 35  |
| 2106.9060 | - - - Sweet meats                                                                                                                                                                                                        | 35  |
| 2106.9090 | - - - Other                                                                                                                                                                                                              | 35  |
| 22.01     | <b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>                                                     |     |
|           | -Mineral waters and aerated waters:                                                                                                                                                                                      |     |
| 2201.1010 | - - - Mineral waters                                                                                                                                                                                                     | 35  |
| 2201.1020 | - - - Aerated waters                                                                                                                                                                                                     | 35  |
| 2201.9000 | -Other                                                                                                                                                                                                                   | 35  |
| 22.02     | <b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</b> |     |
|           | -Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:                                                                                                    |     |

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| PCT CODE  | DESCRIPTION                                                                                                                                                                                               | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                       | (3) |
| 2202.1010 | - - - Aerated waters                                                                                                                                                                                      | 35  |
| 2202.1090 | - - - Other                                                                                                                                                                                               | 35  |
| 2202.9000 | -Other                                                                                                                                                                                                    | 35  |
| 2203.0000 | <b>Beer made from malt.</b>                                                                                                                                                                               | 90  |
| 22.04     | <b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>                                                                                                      |     |
| 2204.1000 | -Sparkling wine                                                                                                                                                                                           | 90  |
|           | -Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:                                                                                                               |     |
| 2204.2100 | - - In containers holding 2 l or less                                                                                                                                                                     | 90  |
| 2204.2900 | - - Other                                                                                                                                                                                                 | 90  |
| 2204.3000 | -Other grape must                                                                                                                                                                                         | 90  |
| 22.05     | <b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>                                                                                                              |     |
| 2205.1000 | -In containers holding 2 l or less                                                                                                                                                                        | 90  |
| 2205.9000 | -Other                                                                                                                                                                                                    | 90  |
| 2206.0000 | <b>Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b> | 90  |
| 22.07     | <b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>                                                   |     |
| 2207.1000 | -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher                                                                                                                       | 90  |
| 2207.2000 | -Ethyl alcohol and other spirits, denatured, of any strength                                                                                                                                              | 50  |
| 22.08     | <b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.</b>                                                              |     |
| 2208.2000 | -Spirits obtained by distilling grape wine or grape marc                                                                                                                                                  | 90  |
| 2208.3000 | -Whiskies                                                                                                                                                                                                 | 90  |
| 2208.4000 | - Rum and other spirits obtained by distilling fermented sugar-cane products                                                                                                                              | 90  |
| 2208.5000 | -Gin and Geneva                                                                                                                                                                                           | 90  |
| 2208.6000 | -Vodka                                                                                                                                                                                                    | 90  |
| 2208.7000 | -Liqueurs and cordials                                                                                                                                                                                    | 90  |
| 2208.9000 | -Other                                                                                                                                                                                                    | 90  |
| 2209.0000 | <b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>                                                                                                                                     | 25  |
| 23.01     | <b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.</b>                                        |     |
| 2301.1000 | -Flours, meals and pellets, of meat or meat offal; greaves                                                                                                                                                | 10  |
|           | -Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:                                                                                                           |     |
| 2301.2010 | - - - Shrimp meal                                                                                                                                                                                         | 5   |
| 2301.2090 | - - - Other                                                                                                                                                                                               | 10  |
| 23.02     | <b>Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.</b>                                     |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                        | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                | (3) |
| 2302.1000 | -Of maize (corn)                                                                                                                                                                                   | 10  |
| 2302.3000 | -Of wheat                                                                                                                                                                                          | 10  |
| 2302.4000 | -Of other cereals                                                                                                                                                                                  | 10  |
| 2302.5000 | -Of leguminous plants                                                                                                                                                                              | 10  |
| 23.03     | <b>Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.</b> |     |
| 2303.1000 | -Residues of starch manufacture and similar residues                                                                                                                                               | 10  |
| 2303.2000 | -Beet-pulp, bagasse and other waste of sugar manufacture                                                                                                                                           | 10  |
| 2303.3000 | -Brewing or distilling dregs and waste                                                                                                                                                             | 10  |
| 2304.0000 | <b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil.</b>                                                         | 10  |
| 2305.0000 | <b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.</b>                                                        | 20  |
| 23.06     | <b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.</b>    |     |
| 2306.1000 | -Of cotton seeds                                                                                                                                                                                   | 10  |
| 2306.2000 | -Of linseed                                                                                                                                                                                        | 10  |
| 2306.3000 | -Of sunflower seeds                                                                                                                                                                                | 10  |
|           | -Of rape or colza seeds:                                                                                                                                                                           |     |
| 2306.4100 | - - Of low erucic acid rape or colza seeds                                                                                                                                                         | 10  |
| 2306.4900 | - - Other                                                                                                                                                                                          | 10  |
| 2306.5000 | -Of coconut or copra                                                                                                                                                                               | 10  |
| 2306.6000 | -Of palm nuts or kernels                                                                                                                                                                           | 10  |
| 2306.9000 | -Other                                                                                                                                                                                             | 10  |
| 2307.0000 | <b>Wine lees; argol.</b>                                                                                                                                                                           | 10  |
| 2308.0000 | <b>Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.</b>  | 10  |
| 23.09     | <b>Preparations of a kind used in animal feeding.</b>                                                                                                                                              |     |
| 2309.1000 | -Dog or cat food, put up for retail sale                                                                                                                                                           | 30  |
|           | -Other:                                                                                                                                                                                            |     |
| 2309.9010 | - - - Preparations for supplementing farm produced feed (feed supplement)                                                                                                                          | 20  |
| 2309.9020 | - - - Preparations for use in making the complete feeds or supplementary feeds                                                                                                                     | 20  |
| 2309.9090 | - - - Other                                                                                                                                                                                        | 20  |
| 24.01     | <b>Unmanufactured tobacco; tobacco refuse.</b>                                                                                                                                                     |     |
| 2401.1000 | -Tobacco, not stemmed /stripped                                                                                                                                                                    | 5   |
| 2401.2000 | -Tobacco, partly or wholly stemmed/ stripped                                                                                                                                                       | 5   |
| 2401.3000 | -Tobacco refuse                                                                                                                                                                                    | 5   |
| 24.02     | <b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>                                                                                                          |     |
| 2402.1000 | -Cigars, cheroots and cigarillos, containing tobacco                                                                                                                                               | 35  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                         | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                 | (3) |
| 2402.2000 | -Cigarettes containing tobacco                                                                                                                                                      | 35  |
| 2402.9000 | -Other                                                                                                                                                                              | 35  |
| 24.03     | Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.                                           |     |
| 2403.1000 | -Smoking tobacco, whether or not containing tobacco substitutes in any proportion                                                                                                   | 35  |
|           | -Other:                                                                                                                                                                             |     |
| 2403.9100 | - - "Homogenised" or "reconstituted" tobacco                                                                                                                                        | 35  |
|           | - - Other:                                                                                                                                                                          |     |
| 2403.9910 | - - - Tobacco for chewing                                                                                                                                                           | 35  |
| 2403.9990 | - - - Other                                                                                                                                                                         | 35  |
| 25.01     | Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.      |     |
| 2501.0010 | - - - Table salt                                                                                                                                                                    | 20  |
| 2501.0020 | - - - Rock salt                                                                                                                                                                     | 20  |
| 2501.0030 | - - - Sea salt                                                                                                                                                                      | 20  |
| 2501.0090 | - - - Other                                                                                                                                                                         | 20  |
| 2502.0000 | Unroasted iron pyrites.                                                                                                                                                             | 5   |
| 2503.0000 | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.                                                                                      | 5   |
| 25.04     | Natural graphite.                                                                                                                                                                   |     |
| 2504.1000 | -In powder or in flakes                                                                                                                                                             | 5   |
| 2504.9000 | -Other                                                                                                                                                                              | 5   |
| 25.05     | Natural sands of all kinds, whether or not coloured, other than metal bearing sands of chapter 26.                                                                                  |     |
| 2505.1000 | -Silica sands and quartz sands                                                                                                                                                      | 5   |
| 2505.9000 | -Other                                                                                                                                                                              | 5   |
| 25.06     | Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. |     |
| 2506.1000 | -Quartz                                                                                                                                                                             | 5   |
| 2506.2000 | -Quartzite                                                                                                                                                                          | 5   |
| 2507.0000 | Kaolin and other kaolinic clays, whether or not calcined.                                                                                                                           | 0   |
| 25.08     | Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.                       |     |
| 2508.1000 | -Bentonite                                                                                                                                                                          | 5   |
| 2508.3000 | -Fire-clay                                                                                                                                                                          | 5   |
| 2508.4000 | -Other clays                                                                                                                                                                        | 5   |
| 2508.5000 | -Andalusite, kyanite and sillimanite                                                                                                                                                | 5   |
| 2508.6000 | -Mullite                                                                                                                                                                            | 5   |
| 2508.7000 | -Chamotte or dinas earths                                                                                                                                                           | 5   |
| 2509.0000 | Chalk.                                                                                                                                                                              | 5   |
| 25.10     | Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.                                                                                              |     |
| 2510.1000 | -Unground                                                                                                                                                                           | 0   |

| PCT.CODE  | DESCRIPTION                                                                                                                                                                                                                                                                          | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                  | (3) |
| 2510.2000 | -Ground                                                                                                                                                                                                                                                                              | 0   |
| 25.11     | Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.                                                                                                                                          |     |
| 2511.1000 | -Natural barium sulphate (barytes)                                                                                                                                                                                                                                                   | 5   |
| 2511.2000 | -Natural barium carbonate (witherite)                                                                                                                                                                                                                                                | 5   |
| 2512.0000 | Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.                                                                                                       | 5   |
| 25.13     | Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.                                                                                                                                                                      |     |
| 2513.1000 | - Pumice stone                                                                                                                                                                                                                                                                       | 5   |
|           | -Emery, natural corundum, natural garnet and other natural abrasives:                                                                                                                                                                                                                |     |
| 2513.2010 | - - - Emery                                                                                                                                                                                                                                                                          | 5   |
| 2513.2020 | - - - Garnet natural                                                                                                                                                                                                                                                                 | 5   |
| 2513.2090 | - - - Other                                                                                                                                                                                                                                                                          | 5   |
| 2514.0000 | Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.                                                                                                                                         | 5   |
| 25.15     | Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. |     |
|           | -Marble and travertine:                                                                                                                                                                                                                                                              |     |
| 2515.1100 | - - Crude or roughly trimmed                                                                                                                                                                                                                                                         | 15  |
| 2515.1200 | - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape                                                                                                                                                                               | 15  |
| 2515.2000 | -Ecaussine and other calcareous monumental or building stone; alabaster                                                                                                                                                                                                              | 15  |
| 25.16     | Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.                                                                   |     |
|           | -Granite:                                                                                                                                                                                                                                                                            |     |
| 2516.1100 | - - Crude or roughly trimmed                                                                                                                                                                                                                                                         | 15  |
| 2516.1200 | - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape                                                                                                                                                                               | 15  |
| 2516.2000 | - Sandstone                                                                                                                                                                                                                                                                          | 15  |
| 2516.9000 | -Other monumental or building stone                                                                                                                                                                                                                                                  | 15  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                   | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3) |
| 25.17     | <b>Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated</b> |     |
| 2517.1000 | -Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated                                                                                                                                                                                                                                                                | 5   |
| 2517.2000 | -Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10                                                                                                                                                                                                                                                                                                                                   | 15  |
| 2517.3000 | -Tarred macadam                                                                                                                                                                                                                                                                                                                                                                                                                                               | 15  |
|           | -Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:                                                                                                                                                                                                                                                                                                                                                            |     |
| 2517.4100 | -- Of marble                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 15  |
| 2517.4900 | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 15  |
| 25.18     | <b>Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.</b>                                                                                                                                                                                                                                         |     |
| 2518.1000 | -Dolomite, not calcined or sintered                                                                                                                                                                                                                                                                                                                                                                                                                           | 5   |
| 2518.2000 | -Calcined or sintered dolomite                                                                                                                                                                                                                                                                                                                                                                                                                                | 5   |
| 2518.3000 | -Dolomite ramming mix                                                                                                                                                                                                                                                                                                                                                                                                                                         | 5   |
| 25.19     | <b>Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.</b>                                                                                                                                                                                                                               |     |
| 2519.1000 | -Natural magnesium carbonate (magnesite)                                                                                                                                                                                                                                                                                                                                                                                                                      | 5   |
|           | -Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |
| 2519.9010 | --- Magnesium oxide                                                                                                                                                                                                                                                                                                                                                                                                                                           | 5   |
| 2519.9090 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 5   |
| 25.20     | <b>Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.</b>                                                                                                                                                                                                                                                                                |     |
|           | -Gypsum; anhydrite:                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |
| 2520.1010 | --- Gypsum                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 10  |
| 2520.1020 | --- Anhydrite                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 10  |
| 2520.2000 | -Plasters                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 15  |
| 2521.0000 | <b>Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.</b>                                                                                                                                                                                                                                                                                                                                            | 10  |
| 25.22     | <b>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.</b>                                                                                                                                                                                                                                                                                                                                                    |     |
| 2522.1000 | -Quicklime                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 15  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                               | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                       | (3) |
| 2522.2000 | -Slaked lime                                                                                                                                                                                                                              | 15  |
| 2522.3000 | -Hydraulic lime                                                                                                                                                                                                                           | 15  |
| 25.23     | <b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.</b>                                                                            |     |
| 2523.1000 | -Cement clinkers                                                                                                                                                                                                                          | 0   |
|           | -Portland cement:                                                                                                                                                                                                                         |     |
| 2523.2100 | - - White cement, whether or not artificially coloured                                                                                                                                                                                    | 20  |
| 2523.2900 | - - Other                                                                                                                                                                                                                                 | 0   |
| 2523.3000 | -Aluminous cement                                                                                                                                                                                                                         | 20  |
| 2523.9000 | -Other hydraulic cements                                                                                                                                                                                                                  | 20  |
| 25.24     | <b>Asbestos.</b>                                                                                                                                                                                                                          |     |
| 2524.1000 | - Crocidolite                                                                                                                                                                                                                             | 20  |
| 2524.9000 | - Other                                                                                                                                                                                                                                   | 20  |
| 25.25     | <b>Mica, including splittings; mica waste.</b>                                                                                                                                                                                            |     |
| 2525.1000 | -Crude mica and mica rifted into sheets or splittings                                                                                                                                                                                     | 5   |
| 2525.2000 | -Mica powder                                                                                                                                                                                                                              | 5   |
| 2525.3000 | -Mica waste                                                                                                                                                                                                                               | 5   |
| 25.26     | <b>Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.</b>                                                                      |     |
|           | -Not crushed, not powdered:                                                                                                                                                                                                               |     |
| 2526.1010 | - - - Talc                                                                                                                                                                                                                                | 10  |
| 2526.1090 | - - - Other                                                                                                                                                                                                                               | 10  |
| 2526.2000 | -Crushed or powdered                                                                                                                                                                                                                      | 10  |
| [25.27]   |                                                                                                                                                                                                                                           |     |
| 25.28     | <b>Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of <math>H_3BO_3</math> calculated on the dry weight.</b> |     |
| 2528.1000 | -Natural sodium borates and concentrates thereof (whether or not calcined)                                                                                                                                                                | 5   |
| 2528.9000 | -Other                                                                                                                                                                                                                                    | 5   |
| 25.29     | <b>Feldspar; leucite; nepheline and nepheline syenite; fluorspar.</b>                                                                                                                                                                     |     |
| 2529.1000 | - Feldspar                                                                                                                                                                                                                                | 5   |
|           | -Fluorspar:                                                                                                                                                                                                                               |     |
| 2529.2100 | - - Containing by weight 97 % or less of calcium fluoride                                                                                                                                                                                 | 5   |
| 2529.2200 | - - Containing by weight more than 97 % of calcium fluoride                                                                                                                                                                               | 5   |
| 2529.3000 | -Leucite; nepheline and nepheline syenite                                                                                                                                                                                                 | 5   |
| 25.30     | <b>Mineral substances not elsewhere specified or included.</b>                                                                                                                                                                            |     |
| 2530.1000 | -Vermiculite, perlite and chlorites, unexpanded                                                                                                                                                                                           | 5   |
| 2530.2000 | -Kieserite, epsomite (natural magnesium sulphates)                                                                                                                                                                                        | 5   |
|           | -Other:                                                                                                                                                                                                                                   |     |
| 2530.9010 | - - - Natural manganese dioxide                                                                                                                                                                                                           | 5   |
| 2530.9020 | - - - Zirconium silicate                                                                                                                                                                                                                  | 5   |
| 2530.9030 | - - - Earth colours                                                                                                                                                                                                                       | 10  |
| 2530.9090 | - - - Other                                                                                                                                                                                                                               | 10  |
| 26.01     | <b>Iron ores and concentrates, including roasted iron pyrites.</b>                                                                                                                                                                        |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                    | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                            | (3) |
|           | -Iron ores and concentrates, other than roasted iron pyrites:                                                                                                  |     |
| 2601.1100 | -- Non-agglomerated                                                                                                                                            | 5   |
| 2601.1200 | -- Agglomerated                                                                                                                                                | 5   |
| 2601.2000 | -Roasted iron pyrites                                                                                                                                          | 5   |
| 2602.0000 | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight. | 0   |
| 2603.0000 | Copper ores and concentrates.                                                                                                                                  | 5   |
| 2604.0000 | Nickel ores and concentrates.                                                                                                                                  | 5   |
| 2605.0000 | Cobalt ores and concentrates.                                                                                                                                  | 5   |
| 2606.0000 | Aluminium ores and concentrates.                                                                                                                               | 5   |
| 2607.0000 | Lead ores and concentrates.                                                                                                                                    | 5   |
| 2608.0000 | Zinc ores and concentrates.                                                                                                                                    | 5   |
| 2609.0000 | Tin ores and concentrates.                                                                                                                                     | 5   |
| 2610.0000 | Chromium ores and concentrates.                                                                                                                                | 0   |
| 2611.0000 | Tungsten ores and concentrates.                                                                                                                                | 5   |
| 26.12     | Uranium or thorium ores and concentrates.                                                                                                                      |     |
| 2612.1000 | -Uranium ores and concentrates.                                                                                                                                | 5   |
| 2612.2000 | -Thorium ores and concentrates                                                                                                                                 | 5   |
| 26.13     | Molybdenum ores and concentrates.                                                                                                                              |     |
| 2613.1000 | -Roasted                                                                                                                                                       | 5   |
| 2613.9000 | -Other                                                                                                                                                         | 5   |
| 2614.0000 | Titanium ores and concentrates.                                                                                                                                | 5   |
| 26.15     | Niobium, tantalum, vanadium or zirconium ores and concentrates.                                                                                                |     |
| 2615.1000 | -Zirconium ores and concentrates                                                                                                                               | 0   |
| 2615.9000 | -Other                                                                                                                                                         | 5   |
| 26.16     | Precious metal ores and concentrates.                                                                                                                          |     |
| 2616.1000 | -Silver ores and concentrates                                                                                                                                  | 5   |
| 2616.9000 | -Other                                                                                                                                                         | 5   |
| 26.17     | Other ores and concentrates.                                                                                                                                   |     |
| 2617.1000 | -Antimony ores and concentrates                                                                                                                                | 5   |
| 2617.9000 | -Other                                                                                                                                                         | 5   |
| 2618.0000 | Granulated slag (slag sand) from the manufacture of iron or steel.                                                                                             | 5   |
| 2619.0000 | Slag, dross (other than granulated slag), scallings and other waste from the manufacture of iron or steel.                                                     | 5   |
| 26.20     | Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.                                       |     |
|           | -Containing mainly zinc:                                                                                                                                       |     |
| 2620.1100 | -- Hard zinc spelter                                                                                                                                           | 5   |
| 2620.1900 | -- Other                                                                                                                                                       | 5   |
|           | -Containing mainly lead:                                                                                                                                       |     |
| 2620.2100 | -- Leaded gasoline sludges and leaded anti-knock compound sludges                                                                                              | 5   |
| 2620.2900 | -- Other                                                                                                                                                       | 5   |
| 2620.3000 | -Containing mainly copper                                                                                                                                      | 5   |
| 2620.4000 | -Containing mainly aluminium                                                                                                                                   | 5   |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                       | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                               | (3) |
| 2620.6000 | -Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds.                        | 5   |
|           | -Other:                                                                                                                                                                                           |     |
| 2620.9100 | - - Containing antimony, beryllium, cadmium, chromium or their mixtures.                                                                                                                          | 5   |
| 2620.9900 | - - Other                                                                                                                                                                                         | 5   |
| 26.21     | <b>Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.</b>                                                                               |     |
| 2621.1000 | -Ash and residues from the incineration of municipal waste                                                                                                                                        | 20  |
| 2621.9000 | -Other                                                                                                                                                                                            | 20  |
| 27.01     | <b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</b>                                                                                                                   |     |
|           | -Coal, whether or not pulverised, but not agglomerated:                                                                                                                                           |     |
| 2701.1100 | - - Anthracite                                                                                                                                                                                    | 5   |
| 2701.1200 | - - Bituminous coal                                                                                                                                                                               | 0   |
| 2701.1900 | - - Other coal                                                                                                                                                                                    | 0   |
| 2701.2000 | -Briquettes, ovoids and similar solid fuels manufactured from coal                                                                                                                                | 5   |
| 27.02     | <b>Lignite, whether or not agglomerated, excluding jet.</b>                                                                                                                                       |     |
| 2702.1000 | -Lignite, whether or not pulverised, but not agglomerated                                                                                                                                         | 5   |
| 2702.2000 | -Agglomerated lignite                                                                                                                                                                             | 5   |
| 2703.0000 | <b>Peat (including peat litter), whether or not agglomerated.</b>                                                                                                                                 | 5   |
| 27.04     | <b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</b>                                                                                             |     |
| 2704.0010 | - - - Coke of coal                                                                                                                                                                                | 0   |
| 2704.0020 | - - - Coke of lignite or peat                                                                                                                                                                     | 5   |
| 2704.0090 | - - - Other                                                                                                                                                                                       | 5   |
| 2705.0000 | <b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.</b>                                                                            | 5   |
| 27.06     | <b>Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.</b>                                |     |
| 2706.0010 | - - - Coal tar                                                                                                                                                                                    | 10  |
| 2706.0090 | - - - Other                                                                                                                                                                                       | 10  |
| 27.07     | <b>Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.</b> |     |
| 2707.1000 | -Benzol (benzene)                                                                                                                                                                                 | 5   |
| 2707.2000 | -Toluol (toluene)                                                                                                                                                                                 | 5   |
| 2707.3000 | -Xylol (xylenes)                                                                                                                                                                                  | 5   |
| 2707.4000 | -Naphthalene                                                                                                                                                                                      | 5   |
| 2707.5000 | -Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250°C by the ASTM D 86 method                                                                  | 20  |
|           | -Other:                                                                                                                                                                                           |     |
| 2707.9100 | - - Creosote oils                                                                                                                                                                                 | 10  |
|           | - - Other:                                                                                                                                                                                        |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                               | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                       | (3) |
| 2707.9910 | --- Carbon black oil (carbon black feedstock)                                                                                                                                                                                                                                                                             | 5   |
| 2707.9920 | --- Phenols                                                                                                                                                                                                                                                                                                               | 5   |
| 2707.9990 | --- Other                                                                                                                                                                                                                                                                                                                 | 20  |
| 27.08     | Pitch and pitch coke, obtained from coal tar or from other mineral tars.                                                                                                                                                                                                                                                  |     |
| 2708.1000 | -Pitch                                                                                                                                                                                                                                                                                                                    | 5   |
| 2708.2000 | -Pitch coke                                                                                                                                                                                                                                                                                                               | 5   |
| 2709.0000 | Petroleum oils and oils obtained from bituminous minerals, crude                                                                                                                                                                                                                                                          | 0   |
| 27.10     | Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.                 |     |
|           | -Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils: |     |
|           | -- Light oils and preparations:                                                                                                                                                                                                                                                                                           |     |
| 2710.1110 | --- Motor spirit                                                                                                                                                                                                                                                                                                          | 0   |
| 2710.1120 | --- Aviation spirit                                                                                                                                                                                                                                                                                                       | 0   |
| 2710.1130 | --- Spirit type jet fuel                                                                                                                                                                                                                                                                                                  | 0   |
| 2710.1140 | --- White spirit                                                                                                                                                                                                                                                                                                          | 10  |
| 2710.1150 | --- Solvent oil (non-composite)                                                                                                                                                                                                                                                                                           | 10  |
| 2710.1190 | --- Other                                                                                                                                                                                                                                                                                                                 | 25  |
|           | -- Other:                                                                                                                                                                                                                                                                                                                 |     |
|           | --- Kerosene, including kerosene type jet fuel:                                                                                                                                                                                                                                                                           |     |
| 2710.1911 | --- Kerosene                                                                                                                                                                                                                                                                                                              | 0   |
| 2710.1912 | --- J.P.1                                                                                                                                                                                                                                                                                                                 | 0   |
| 2710.1913 | --- J.P.4                                                                                                                                                                                                                                                                                                                 | 0   |
| 2710.1919 | --- Other                                                                                                                                                                                                                                                                                                                 | 0   |
|           | --- Other medium oils and preparations:                                                                                                                                                                                                                                                                                   |     |
| 2710.1921 | --- Light diesel oil                                                                                                                                                                                                                                                                                                      | 0   |
| 2710.1929 | --- Other                                                                                                                                                                                                                                                                                                                 | 5   |
|           | --- Gas oils:                                                                                                                                                                                                                                                                                                             |     |
| 2710.1931 | --- High speed diesel oil                                                                                                                                                                                                                                                                                                 | 10  |
| 2710.1939 | --- Other                                                                                                                                                                                                                                                                                                                 | 10  |
|           | --- Fuel oils:                                                                                                                                                                                                                                                                                                            |     |
| 2710.1941 | --- Furnace-oil                                                                                                                                                                                                                                                                                                           | 0   |
| 2710.1942 | --- Petroleum top naptha                                                                                                                                                                                                                                                                                                  | 20  |
| 2710.1949 | --- Other                                                                                                                                                                                                                                                                                                                 | 25  |
|           | --- Lubricating oil, i.e., oil such as is not ordinarily used for any other purpose than lubrication, which has flash point at or above 200°F by Abel's Close Test:                                                                                                                                                       |     |
| 2710.1951 | --- In packs not exceeding 10 litres                                                                                                                                                                                                                                                                                      | 25  |
| 2710.1952 | --- In packs exceeding 10 litres                                                                                                                                                                                                                                                                                          | 25  |
| 2710.1953 | --- In bulk (vessels, bouzers, lorries etc)                                                                                                                                                                                                                                                                               | 25  |
|           | --- Other:                                                                                                                                                                                                                                                                                                                |     |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                         | CD% |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                 | (3) |
| 2710.1991    | --- Mineral oil which has flash point at or above 200°F and is ordinarily used for the batching of jute or other fibre.                                                                                                             | 5   |
| 2710.1992    | --- Mineral greases                                                                                                                                                                                                                 | 20  |
| 2710.1993    | --- Base oil for lubricating oils of subheadings 2710.1951 & 2710.1952                                                                                                                                                              | 10  |
| 2710.1994    | --- Brake fluid                                                                                                                                                                                                                     | 20  |
| 2710.1995    | --- Liquid paraffin                                                                                                                                                                                                                 | 15  |
| 2710.1996    | --- White oil                                                                                                                                                                                                                       | 5   |
| 2710.1997    | --- Transformer oil                                                                                                                                                                                                                 | 15  |
| 2710.1998    | --- Spin finish oil                                                                                                                                                                                                                 | 5   |
| 2710.1999    | --- Other                                                                                                                                                                                                                           | 20  |
|              | -Waste Oil:                                                                                                                                                                                                                         |     |
| 2710.9100    | -- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)                                                                                                                | 20  |
| 2710.9900    | -- Other                                                                                                                                                                                                                            | 15  |
| <b>27.11</b> | <b>Petroleum gases and other gaseous hydrocarbons.</b>                                                                                                                                                                              |     |
|              | -Liquefied:                                                                                                                                                                                                                         |     |
| 2711.1100    | -- Natural gas                                                                                                                                                                                                                      | 0   |
| 2711.1200    | -- Propane                                                                                                                                                                                                                          | 0   |
| 2711.1300    | -- Butanes                                                                                                                                                                                                                          | 0   |
| 2711.1400    | -- Ethylene, propylene, butylene and butadiene                                                                                                                                                                                      | 0   |
|              | -- Other:                                                                                                                                                                                                                           |     |
| 2711.1910    | --- L.P.G.                                                                                                                                                                                                                          | 0   |
| 2711.1990    | --- Other                                                                                                                                                                                                                           | 5   |
|              | -In gaseous state:                                                                                                                                                                                                                  |     |
| 2711.2100    | -- Natural gas                                                                                                                                                                                                                      | 0   |
| 2711.2900    | -- Other                                                                                                                                                                                                                            | 5   |
| <b>27.12</b> | <b>Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.</b> |     |
| 2712.1000    | -Petroleum jelly                                                                                                                                                                                                                    | 10  |
| 2712.2000    | -Paraffin wax containing by weight less than 0.75 % of oil                                                                                                                                                                          | 10  |
|              | -Other:                                                                                                                                                                                                                             |     |
| 2712.9010    | --- Slack wax                                                                                                                                                                                                                       | 15  |
| 2712.9090    | --- Other                                                                                                                                                                                                                           | 15  |
| <b>27.13</b> | <b>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.</b>                                                                                                         |     |
|              | -Petroleum coke:                                                                                                                                                                                                                    |     |
| 2713.1100    | -- Not calcined                                                                                                                                                                                                                     | 5   |
| 2713.1200    | -- Calcined                                                                                                                                                                                                                         | 0   |
| 2713.2000    | -Petroleum bitumen                                                                                                                                                                                                                  | 0   |
|              | -Other residues of petroleum oils or of oils obtained from bituminous minerals:                                                                                                                                                     |     |
| 2713.9010    | --- Carbon black oil (carbon black feed stock)                                                                                                                                                                                      | 5   |
| 2713.9020    | --- Residue carbon oil                                                                                                                                                                                                              | 25  |
| 2713.9090    | --- Other                                                                                                                                                                                                                           | 10  |

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| PCT CODE  | DESCRIPTION                                                                                                                                                                  | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                          | (3) |
| 27.14     | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.                                                                        |     |
| 2714.1000 | -Bituminous or oil shale and tar sands                                                                                                                                       | 0   |
| 2714.9000 | -Other                                                                                                                                                                       | 0   |
| 2715.0000 | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs). | 0   |
| 2716.0000 | Electrical energy. (optional heading)                                                                                                                                        | 0   |
|           | <b>I. CHEMICAL ELEMENTS</b>                                                                                                                                                  |     |
| 28.01     | Fluorine, chlorine, bromine and iodine.                                                                                                                                      |     |
| 2801.1000 | -Chlorine                                                                                                                                                                    | 10  |
| 2801.2000 | -Iodine                                                                                                                                                                      | 10  |
| 2801.3000 | -Fluorine; bromine                                                                                                                                                           | 10  |
| 28.02     | Sulphur, sublimed or precipitated; colloidal sulphur.                                                                                                                        |     |
| 2802.0010 | - - - Sublimed or precipitated                                                                                                                                               | 5   |
| 2802.0020 | - - - Colloidal                                                                                                                                                              | 5   |
| 28.03     | Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).                                                                                        |     |
| 2803.0010 | - - - Carbon black (rubber grade)                                                                                                                                            | 25  |
| 2803.0020 | - - - Acetylene black                                                                                                                                                        | 5   |
| 2803.0090 | - - - Other                                                                                                                                                                  | 20  |
| 28.04     | Hydrogen, rare gases and other non-metals.                                                                                                                                   |     |
| 2804.1000 | -Hydrogen                                                                                                                                                                    | 10  |
|           | -Rare gases:                                                                                                                                                                 |     |
| 2804.2100 | - - Argon                                                                                                                                                                    | 5   |
| 2804.2900 | - - Other                                                                                                                                                                    | 5   |
| 2804.3000 | -Nitrogen                                                                                                                                                                    | 5   |
| 2804.4000 | -Oxygen                                                                                                                                                                      | 5   |
| 2804.5000 | -Boron; tellurium                                                                                                                                                            | 5   |
|           | -Silicon:                                                                                                                                                                    |     |
| 2804.6100 | - - Containing by weight not less than 99.99 % of silicon                                                                                                                    | 5   |
| 2804.6900 | - - Other                                                                                                                                                                    | 5   |
| 2804.7000 | -Phosphorus                                                                                                                                                                  | 5   |
| 2804.8000 | -Arsenic                                                                                                                                                                     | 5   |
| 2804.9000 | -Selenium                                                                                                                                                                    | 5   |
| 28.05     | Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed; mercury.                                               |     |
|           | -Alkali or alkaline-earth metals :                                                                                                                                           |     |
| 2805.1100 | - - Sodium                                                                                                                                                                   | 5   |
| 2805.1200 | - - Calcium                                                                                                                                                                  | 5   |
| 2805.1900 | - - Other                                                                                                                                                                    | 5   |
| 2805.3000 | -Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed                                                                                           | 5   |
| 2805.4000 | -Mercury                                                                                                                                                                     | 5   |
|           | <b>II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS</b>                                                                                                      |     |
| 28.06     | Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.                                                                                                                 |     |

| PCT CODE  | DESCRIPTION                                                                                              | CD% |
|-----------|----------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                      | (3) |
| 2806.1000 | -Hydrogen chloride (hydrochloric acid)                                                                   | 10  |
| 2806.2000 | -Chlorosulphuric acid                                                                                    | 10  |
| 2807.0000 | <b>Sulphuric acid; oleum.</b>                                                                            | 10  |
| 28.08     | <b>Nitric acid; sulphonitric acids.</b>                                                                  |     |
| 2808.0010 | --- Nitric acid                                                                                          | 5   |
| 2808.0090 | --- Sulphonitric acids                                                                                   | 5   |
| 28.09     | <b>Diphosphorus pentoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.</b> |     |
| 2809.1000 | -Diphosphorus pentoxide                                                                                  | 5   |
|           | -Phosphoric acid and polyphosphoric acids:                                                               |     |
| 2809.2010 | --- Phosphoric acid                                                                                      | 5   |
| 2809.2090 | --- Other                                                                                                | 5   |
| 28.10     | <b>Oxides of boron; boric acids.</b>                                                                     |     |
| 2810.0010 | --- Oxides of boron                                                                                      | 10  |
| 2810.0020 | --- Boric acid                                                                                           | 10  |
| 28.11     | <b>Other inorganic acids and other inorganic oxygen compounds of non-metals.</b>                         |     |
|           | -Other inorganic acids:                                                                                  |     |
| 2811.1100 | -- Hydrogen fluoride (hydrofluoride acid)                                                                | 10  |
|           | -- Other:                                                                                                |     |
| 2811.1910 | --- Hydrogen cyanide                                                                                     | 10  |
| 2811.1920 | --- Phosphorous acid hypo phosphoric acid                                                                | 10  |
| 2811.1990 | --- Other                                                                                                | 10  |
|           | -Other inorganic oxygen compounds of non-metals:                                                         |     |
| 2811.2100 | -- Carbon dioxide                                                                                        | 5   |
| 2811.2200 | -- Silicon dioxide                                                                                       | 5   |
|           | -- Other:                                                                                                |     |
| 2811.2910 | --- Sulphurous acid gas                                                                                  | 5   |
| 2811.2990 | --- Other                                                                                                | 5   |
|           | <b>III.-HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS</b>                                                   |     |
| 28.12     | <b>Halides and halide oxides of non-metals.</b>                                                          |     |
|           | -Chlorides and chloride oxides:                                                                          |     |
| 2812.1010 | --- Carbonyl dichloride (phosgene)                                                                       | 10  |
| 2812.1020 | --- Phosphorus oxychloride; Phosphorus trichloride; Phosphoruspentachloride                              | 10  |
| 2812.1030 | --- Sulphur monochloride; Sulphur dichloride                                                             | 10  |
| 2812.1040 | --- Thionyl chloride                                                                                     | 10  |
| 2812.1050 | --- Arsenic trichloride                                                                                  | 10  |
| 2812.1090 | --- Other                                                                                                | 10  |
| 2812.9000 | -Other                                                                                                   | 10  |
| 28.13     | <b>Sulphides of non-metals; commercial phosphorus trisulphide.</b>                                       |     |
| 2813.1000 | -Carbon disulphide                                                                                       | 10  |
| 2813.9000 | -Other                                                                                                   | 10  |
|           | <b>IV.-INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS</b>                                |     |
| 28.14     | <b>Ammonia, anhydrous or in aqueous solution.</b>                                                        |     |
| 2814.1000 | -Anhydrous ammonia                                                                                       | 5   |
| 2814.2000 | -Ammonia in aqueous solution                                                                             | 5   |

| PCT CODE         | DESCRIPTION                                                                                                                            | CD%        |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------|------------|
| (1)              | (2)                                                                                                                                    | (3)        |
| <b>28.15</b>     | <b>Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.</b>                        |            |
|                  | -Sodium hydroxide (caustic soda):                                                                                                      |            |
| 2815.1100        | - - Solid                                                                                                                              | 20         |
| 2815.1200        | - - In aqueous solution (soda lye or liquid soda)                                                                                      | Rs.4000/MT |
| 2815.2000        | -Potassium hydroxide (caustic potash)                                                                                                  | 5          |
| 2815.3000        | -Peroxides of sodium or potassium                                                                                                      | 5          |
| <b>28.16</b>     | <b>Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.</b>                                  |            |
|                  | -Hydroxide and peroxide of magnesium:                                                                                                  |            |
| 2816.1010        | - - - Magnesium hydroxide                                                                                                              | 10         |
| 2816.1090        | - - - Other                                                                                                                            | 10         |
| 2816.4000        | -Oxides, hydroxides and peroxides of strontium or barium                                                                               | 5          |
| <b>2817.0000</b> | <b>Zinc oxide; zinc peroxide.</b>                                                                                                      | 5          |
| <b>28.18</b>     | <b>Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.</b>                                   |            |
| 2818.1000        | -Artificial corundum whether or not chemically defined                                                                                 | 5          |
| 2818.2000        | -Aluminium oxide, other than artificial corundum                                                                                       | 5          |
| 2818.3000        | -Aluminium hydroxide                                                                                                                   | 0          |
| <b>28.19</b>     | <b>Chromium oxides and hydroxides.</b>                                                                                                 |            |
| 2819.1000        | -Chromium trioxide                                                                                                                     | 5          |
|                  | -Other:                                                                                                                                |            |
| 2819.9010        | - - - Chromium oxide                                                                                                                   | 5          |
| 2819.9020        | - - - Chromium hydroxide                                                                                                               | 5          |
| <b>28.20</b>     | <b>Manganese oxides.</b>                                                                                                               |            |
|                  | -Manganese dioxide:                                                                                                                    |            |
| 2820.1010        | - - - Electrolytic                                                                                                                     | 5          |
| 2820.1090        | - - - Other                                                                                                                            | 5          |
| 2820.9000        | -Other                                                                                                                                 | 5          |
| <b>28.21</b>     | <b>Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as <math>Fe_2O_3</math>.</b> |            |
|                  | -Iron oxides and hydroxides:                                                                                                           |            |
| 2821.1010        | - - - Iron oxide                                                                                                                       | 5          |
| 2821.1020        | - - - Iron hydroxides                                                                                                                  | 10         |
| 2821.2000        | -Earth colours                                                                                                                         | 10         |
| <b>2822.0000</b> | <b>Cobalt oxides and hydroxides; commercial cobalt oxides.</b>                                                                         | 5          |
| <b>28.23</b>     | <b>Titanium oxides.</b>                                                                                                                |            |
| 2823.0010        | - - - Titanium dioxides                                                                                                                | 5          |
| 2823.0090        | - - - Other                                                                                                                            | 5          |
| <b>28.24</b>     | <b>Lead oxides; red lead and orange lead.</b>                                                                                          |            |
| 2824.1000        | -Lead monoxide (litharge, massicot)                                                                                                    | 5          |
| 2824.9000        | -Other                                                                                                                                 | 5          |
| <b>28.25</b>     | <b>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.</b>     |            |
| 2825.1000        | -Hydrazine and hydroxylamine and their inorganic salts                                                                                 | 5          |
| 2825.2000        | -Lithium oxide and hydroxide                                                                                                           | 5          |
| 2825.3000        | -Vanadium oxides and hydroxides                                                                                                        | 5          |
| 2825.4000        | -Nickel oxides and hydroxides                                                                                                          | 5          |

| PCT CODE  | DESCRIPTION                                                                                                        | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                | (3) |
| 2825.5000 | -Copper oxides and hydroxides                                                                                      | 5   |
| 2825.6000 | -Germanium oxides and zirconium dioxide                                                                            | 5   |
| 2825.7000 | -Molybdenum oxides and hydroxides                                                                                  | 5   |
| 2825.8000 | -Antimony oxides                                                                                                   | 5   |
| 2825.9000 | -Other                                                                                                             | 5   |
|           | <b>V.-SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS</b>                                                     |     |
| 28.26     | <b>Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.</b>                              |     |
|           | -Fluorides:                                                                                                        |     |
| 2826.1200 | -- Of aluminium                                                                                                    | 5   |
| 2826.1900 | -- Other                                                                                                           | 5   |
| 2826.3000 | -Sodium hexafluoroaluminate (synthetic cryolite)                                                                   | 5   |
| 2826.9000 | -Other                                                                                                             | 5   |
| 28.27     | <b>Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.</b> |     |
| 2827.1000 | -Ammonium chloride                                                                                                 | 5   |
| 2827.2000 | -Calcium chloride                                                                                                  | 5   |
|           | -Other chlorides:                                                                                                  |     |
| 2827.3100 | -- Of magnesium                                                                                                    | 5   |
| 2827.3200 | -- Of aluminium                                                                                                    | 5   |
| 2827.3500 | -- Of nickel                                                                                                       | 5   |
| 2827.3900 | -- Other                                                                                                           | 5   |
|           | -Chloride oxides and chloride hydroxides:                                                                          |     |
| 2827.4100 | -- Of copper                                                                                                       | 5   |
| 2827.4900 | -- Other                                                                                                           | 5   |
|           | -Bromides and bromide oxides:                                                                                      |     |
| 2827.5100 | -- Bromides of sodium or of potassium                                                                              | 5   |
| 2827.5900 | -- Other                                                                                                           | 5   |
| 2827.6000 | -Iodides and iodide oxides                                                                                         | 5   |
| 28.28     | <b>Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.</b>                                    |     |
|           | -Commercial calcium hypochlorite and other calcium hypochlorites:                                                  |     |
| 2828.1010 | --- Commercial calcium hypochlorite (bleaching powder)                                                             | 5   |
| 2828.1090 | --- Other                                                                                                          | 5   |
| 2828.9000 | -Other                                                                                                             | 5   |
| 28.29     | <b>Chlorates and perchlorates; bromates and perbromates; iodates and periodates.</b>                               |     |
|           | -Chlorates:                                                                                                        |     |
| 2829.1100 | -- Of sodium                                                                                                       | 5   |
|           | -- Other:                                                                                                          |     |
| 2829.1910 | --- Potassium chlorates                                                                                            | 5   |
| 2829.1990 | --- Other                                                                                                          | 5   |
| 2829.9000 | -Other                                                                                                             | 0   |
| 28.30     | <b>Sulphides; polysulphides, whether or not chemically defined.</b>                                                |     |
|           | -Sodium sulphides:                                                                                                 |     |
| 2830.1010 | --- Sodium hydrogen sulphide                                                                                       | 5   |
| 2830.1090 | --- Other                                                                                                          | 5   |
| 2830.9000 | -Other                                                                                                             | 5   |

| PCT CODE     | DESCRIPTION                                                                                                                       | CD% |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                               | (3) |
| <b>28.31</b> | <b>Dithionites and sulphonylates.</b>                                                                                             |     |
|              | -Of sodium:                                                                                                                       |     |
| 2831.1010    | - - - Dithionites of sodium                                                                                                       | 5   |
| 2831.1090    | - - - Other                                                                                                                       | 5   |
|              | -Other:                                                                                                                           |     |
| 2831.9010    | - - - Formaldehyde sulphonylates                                                                                                  | 5   |
| 2831.9020    | - - - Dithionites                                                                                                                 | 5   |
| 2831.9090    | - - - Other                                                                                                                       | 5   |
| <b>28.32</b> | <b>Sulphites; thiosulphates.</b>                                                                                                  |     |
|              | -Sodium sulphites:                                                                                                                |     |
| 2832.1010    | - - - Sodium hydrogen sulphite                                                                                                    | 5   |
| 2832.1090    | - - - Other                                                                                                                       | 5   |
|              | -Other sulphites:                                                                                                                 |     |
| 2832.2010    | - - - Ammonium sulphite                                                                                                           | 5   |
| 2832.2090    | - - - Other                                                                                                                       | 5   |
| 2832.3000    | -Thiosulphates                                                                                                                    | 5   |
| <b>28.33</b> | <b>Sulphates; alums; peroxosulphates (persulphates).</b>                                                                          |     |
|              | -Sodium sulphates:                                                                                                                |     |
| 2833.1100    | - - Disodium sulphate                                                                                                             | 15  |
| 2833.1900    | - - Other                                                                                                                         | 10  |
|              | -Other sulphates:                                                                                                                 |     |
| 2833.2100    | - - Of magnesium                                                                                                                  | 5   |
| 2833.2200    | - - Of aluminium                                                                                                                  | 5   |
| 2833.2400    | - - Of nickel                                                                                                                     | 5   |
| 2833.2500    | - - Of copper                                                                                                                     | 5   |
| 2833.2700    | - - Of barium                                                                                                                     | 5   |
|              | - - Other:                                                                                                                        |     |
| 2833.2910    | - - - Sulphates of ferrous                                                                                                        | 5   |
| 2833.2920    | - - - Sulphates of lead                                                                                                           | 5   |
| 2833.2930    | - - - Of chromium                                                                                                                 | 15  |
| 2833.2940    | - - - Of zinc                                                                                                                     | 5   |
| 2833.2990    | - - - Other                                                                                                                       | 5   |
| 2833.3000    | -Alums                                                                                                                            | 5   |
| 2833.4000    | -Peroxosulphates (persulphates)                                                                                                   | 5   |
| <b>28.34</b> | <b>Nitrites; nitrates.</b>                                                                                                        |     |
|              | -Nitrites:                                                                                                                        |     |
| 2834.1010    | - - - Sodium nitrite                                                                                                              | 5   |
| 2834.1090    | - - - Other                                                                                                                       | 5   |
|              | -Nitrates:                                                                                                                        |     |
| 2834.2100    | - - Of potassium                                                                                                                  | 5   |
| 2834.2900    | - - Other                                                                                                                         | 5   |
| <b>28.35</b> | <b>Phosphinates(hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.</b> |     |
| 2835.1000    | -Phosphinates (hypophosphites) and phosphonates (phosphites)                                                                      | 5   |
|              | -Phosphates:                                                                                                                      |     |
|              | - - Of mono- or disodium:                                                                                                         |     |
| 2835.2210    | - - - Of mono sodium                                                                                                              | 5   |
| 2835.2290    | - - - Other                                                                                                                       | 5   |
| 2835.2400    | - - Of potassium                                                                                                                  | 5   |



| PCT CODE       | DESCRIPTION                                                                                                       | CD% |
|----------------|-------------------------------------------------------------------------------------------------------------------|-----|
| (1)            | (2)                                                                                                               | (3) |
| 2835.2500      | -- Calcium hydrogenorthophosphate ("dicalcium phosphate")                                                         | 5   |
| 2835.2600      | -- Other phosphates of calcium                                                                                    | 5   |
|                | -- Other:                                                                                                         |     |
| 2835.2910      | --- Of aluminium                                                                                                  | 5   |
| 2835.2920      | --- Of sodium                                                                                                     | 5   |
| 2835.2930      | --- Of trisodium                                                                                                  | 5   |
| 2835.2990      | --- Other                                                                                                         | 5   |
|                | -Polyphosphates:                                                                                                  |     |
| 2835.3100      | -- Sodium triphosphate (sodium tripolyphosphate)                                                                  | 0   |
| 2835.3900      | -- Other                                                                                                          | 10  |
| <b>28.36</b>   | <b>Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.</b> |     |
| 2836.2000      | -Disodium carbonate                                                                                               | 10  |
| 2836.3000      | -Sodium hydrogencarbonate (Sodium bicarbonate)                                                                    | 20  |
| 2836.4000      | -Potassium carbonates                                                                                             | 5   |
| 2836.5000      | -Calcium carbonate                                                                                                | 5   |
| 2836.6000      | -Barium carbonate                                                                                                 | 5   |
|                | -Other:                                                                                                           |     |
| 2836.9100      | -- Lithium carbonates                                                                                             | 5   |
| 2836.9200      | -- Strontium carbonate                                                                                            | 5   |
|                | -- Other:                                                                                                         |     |
| 2836.9910      | --- Magnesium carbonate                                                                                           | 5   |
| 2836.9920      | --- Carbonates of ammonium                                                                                        | 5   |
| 2836.9930      | --- Bicarbonate of ammonium                                                                                       | 10  |
| 2836.9990      | --- Other                                                                                                         | 5   |
| <b>28.37</b>   | <b>Cyanides, cyanide oxides and complex cyanides.</b>                                                             |     |
|                | -Cyanides and cyanide oxides:                                                                                     |     |
| 2837.1100      | -- Of sodium                                                                                                      | 10  |
| 2837.1900      | -- Other                                                                                                          | 5   |
| 2837.2000      | -Complex cyanides                                                                                                 | 5   |
| <b>[28.38]</b> |                                                                                                                   |     |
| <b>28.39</b>   | <b>Silicates; commercial alkali metal silicates.</b>                                                              |     |
|                | -Of sodium:                                                                                                       |     |
| 2839.1100      | -- Sodium metasilicates                                                                                           | 5   |
|                | -- Other:                                                                                                         |     |
| 2839.1910      | --- Sodium silicate                                                                                               | 5   |
| 2839.1990      | --- Other                                                                                                         | 5   |
| 2839.9000      | -Other                                                                                                            | 5   |
| <b>28.40</b>   | <b>Borates; peroxoborates (perborates).</b>                                                                       |     |
|                | -Disodium tetraborate (refined borax):                                                                            |     |
| 2840.1100      | -- Anhydrous                                                                                                      | 5   |
| 2840.1900      | -- Other                                                                                                          | 5   |
| 2840.2000      | -Other borates                                                                                                    | 5   |
| 2840.3000      | -Peroxoborates (perborates)                                                                                       | 5   |
| <b>28.41</b>   | <b>Salts of oxometallic or peroxometallic acids.</b>                                                              |     |
| 2841.3000      | -Sodium dichromate                                                                                                | 5   |
|                | -Other chromates and dichromates; peroxochromates:                                                                |     |
| 2841.5010      | --- Sodium chromate                                                                                               | 5   |
| 2841.5090      | --- Other                                                                                                         | 5   |
|                | -Manganites, manganates and permanganates:                                                                        |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                        | (3) |
| 2841.6100 | - - Potassium permanganate                                                                                                                                                                                                                                 | 5   |
| 2841.6900 | - - Other                                                                                                                                                                                                                                                  | 5   |
| 2841.7000 | -Molybdates                                                                                                                                                                                                                                                | 5   |
| 2841.8000 | -Tungstates (wolframates)                                                                                                                                                                                                                                  | 5   |
|           | -Other:                                                                                                                                                                                                                                                    |     |
| 2841.9010 | - - - Sodium stannate                                                                                                                                                                                                                                      | 5   |
| 2841.9090 | - - - Other                                                                                                                                                                                                                                                | 5   |
| 28.42     | <b>Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.</b>                                                                                                                    |     |
| 2842.1000 | -Double or complex silicates, including aluminosilicates whether or not chemically defined                                                                                                                                                                 | 5   |
|           | -Other:                                                                                                                                                                                                                                                    |     |
| 2842.9010 | - - - Fulminates, cyanates and thiocyanates                                                                                                                                                                                                                | 5   |
| 2842.9090 | - - - Other                                                                                                                                                                                                                                                | 5   |
|           | <b>VI.-MISCELLANEOUS</b>                                                                                                                                                                                                                                   |     |
| 28.43     | <b>Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.</b>                                                                                                       |     |
| 2843.1000 | -Colloidal precious metals                                                                                                                                                                                                                                 | 5   |
|           | -Silver compounds:                                                                                                                                                                                                                                         |     |
| 2843.2100 | - - Silver nitrate                                                                                                                                                                                                                                         | 5   |
| 2843.2900 | - - Other                                                                                                                                                                                                                                                  | 5   |
| 2843.3000 | -Gold compounds                                                                                                                                                                                                                                            | 5   |
| 2843.9000 | -Other compounds; amalgams                                                                                                                                                                                                                                 | 5   |
| 28.44     | <b>Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.</b>                                                      |     |
| 2844.1000 | -Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds                                                                                         | 5   |
| 2844.2000 | -Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products                           | 5   |
| 2844.3000 | -Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products                               | 5   |
| 2844.4000 | -Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues | 5   |
| 2844.5000 | -Spent (irradiated) fuel elements (cartridges) of nuclear reactors                                                                                                                                                                                         | 5   |
| 28.45     | <b>Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.</b>                                                                                                                   |     |
| 2845.1000 | -Heavy water (deuterium oxide)                                                                                                                                                                                                                             | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                    | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                            | (3) |
| 2845.9000 | -Other                                                                                                                                                                                                                         | 5   |
| 28.46     | Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.                                                                                                               |     |
| 2846.1000 | -Cerium compounds                                                                                                                                                                                                              | 5   |
| 2846.9000 | -Other                                                                                                                                                                                                                         | 5   |
| 2847.0000 | Hydrogen peroxide, whether or not solidified with urea.                                                                                                                                                                        | 5   |
| 2848.0000 | Phosphides, whether or not chemically defined, excluding ferrophosphorus.                                                                                                                                                      | 5   |
| 28.49     | Carbides, whether or not chemically defined.                                                                                                                                                                                   |     |
| 2849.1000 | -Of calcium                                                                                                                                                                                                                    | 5   |
| 2849.2000 | -Of silicon                                                                                                                                                                                                                    | 5   |
| 2849.9000 | -Other                                                                                                                                                                                                                         | 5   |
| 2850.0000 | Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.                                                                           | 5   |
| [28.51]   |                                                                                                                                                                                                                                |     |
| 2852.0000 | Compounds, inorganic or organic, of mercury, excluding amalgams.                                                                                                                                                               | 5   |
| 2853.0000 | Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals. | 5   |
|           | <b>I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>                                                                                                                                 |     |
| 29.01     | <b>Acyclic hydrocarbons.</b>                                                                                                                                                                                                   |     |
|           | -Saturated:                                                                                                                                                                                                                    |     |
| 2901.1010 | - - - Butane, pentane and hexane                                                                                                                                                                                               | 5   |
| 2901.1090 | - - - Other                                                                                                                                                                                                                    | 5   |
|           | -Unsaturated:                                                                                                                                                                                                                  |     |
| 2901.2100 | - - Ethylene                                                                                                                                                                                                                   | 5   |
| 2901.2200 | - - Propene (propylene)                                                                                                                                                                                                        | 5   |
| 2901.2300 | - - Butene (butylene) and isomers thereof                                                                                                                                                                                      | 5   |
| 2901.2400 | - - Buta-1, 3-diene and isoprene                                                                                                                                                                                               | 5   |
|           | - - Other:                                                                                                                                                                                                                     |     |
| 2901.2910 | - - - Heptenes                                                                                                                                                                                                                 | 5   |
| 2901.2990 | - - - Other                                                                                                                                                                                                                    | 5   |
| 29.02     | <b>Cyclic hydrocarbons.</b>                                                                                                                                                                                                    |     |
|           | -Cyclanes, cyclenes and cycloterpenes:                                                                                                                                                                                         |     |
| 2902.1100 | - - Cyclohexane                                                                                                                                                                                                                | 5   |
|           | - - Other:                                                                                                                                                                                                                     |     |
| 2902.1910 | - - - Cyclopentane                                                                                                                                                                                                             | 5   |
| 2902.1920 | - - - Limonene(Dipentene)                                                                                                                                                                                                      | 10  |
| 2902.1990 | - - - Other                                                                                                                                                                                                                    | 5   |
| 2902.2000 | -Benzene                                                                                                                                                                                                                       | 5   |
| 2902.3000 | -Toluene                                                                                                                                                                                                                       | 5   |
|           | -Xylenes:                                                                                                                                                                                                                      |     |
| 2902.4100 | - - o-Xylene                                                                                                                                                                                                                   | 5   |
| 2902.4200 | - - m-Xylene                                                                                                                                                                                                                   | 5   |

| PCT CODE     | DESCRIPTION                                                                                 | CD% |
|--------------|---------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                         | (3) |
| 2902.4300    | -- <i>p</i> -Xylene                                                                         | 5   |
| 2902.4400    | -- Mixed xylene isomers                                                                     | 5   |
| 2902.5000    | -Styrene                                                                                    | 5   |
| 2902.6000    | -Ethylbenzene                                                                               | 5   |
| 2902.7000    | -Cumene                                                                                     | 5   |
|              | -Other:                                                                                     |     |
| 2902.9010    | --- Naphthalene                                                                             | 10  |
| 2902.9090    | --- Other                                                                                   | 5   |
| <b>29.03</b> | <b>Halogenated derivatives of hydrocarbons.</b>                                             |     |
|              | -Saturated chlorinated derivatives of acyclic hydrocarbons:                                 |     |
|              | -- Chloromethane (methyl chloride) and chloroethane (ethyl chloride) :                      |     |
| 2903.1110    | --- Chloromethane (methyl chloride)                                                         | 5   |
| 2903.1190    | --- Other                                                                                   | 5   |
| 2903.1200    | -- Dichloromethane (methylene chloride)                                                     | 5   |
| 2903.1300    | -- Chloroform (trichloromethane)                                                            | 5   |
| 2903.1400    | -- Carbon tetrachloride                                                                     | 5   |
| 2903.1500    | -- Ethylene dichloride (ISO) (1,2-dichloroethane)                                           | 5   |
|              | -- Other:                                                                                   |     |
| 2903.1910    | --- 1,1,1-Trichloroethane (methyl chloroform)                                               | 5   |
| 2903.1990    | --- Other                                                                                   | 5   |
|              | -Unsaturated chlorinated derivatives of acyclic hydrocarbons:                               |     |
| 2903.2100    | -- Vinyl chloride (chloroethylene)                                                          | 5   |
| 2903.2200    | -- Trichloroethylene                                                                        | 5   |
| 2903.2300    | -- Tetrachloroethylene (perchloroethylene)                                                  | 5   |
| 2903.2900    | -- Other                                                                                    | 5   |
|              | -Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :                 |     |
| 2903.3100    | -- Ethylene dibromide (ISO) (1,2-dibromoethane)                                             | 5   |
|              | -- Other:                                                                                   |     |
| 2903.3910    | --- Bromomethane (methyl bromide)                                                           | 5   |
| 2903.3920    | --- Difluoromethane                                                                         | 5   |
| 2903.3930    | --- Tetrafluoroethane                                                                       | 5   |
| 2903.3940    | --- Ingredients for pesticides                                                              | 5   |
| 2903.3950    | --- 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-prop-1-ene                                    | 5   |
| 2903.3990    | --- Other                                                                                   | 5   |
|              | -Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: |     |
| 2903.4100    | -- Trichlorofluoromethane                                                                   | 5   |
| 2903.4200    | -- Dichlorodifluoromethane                                                                  | 5   |
| 2903.4300    | -- Trichlorotrifluoroethanes                                                                | 5   |
| 2903.4400    | -- Dichlorotetrafluoroethanes and chloropentafluoroethane                                   | 5   |
|              | -- Other derivatives perhalogenated only with fluorine and chlorine:                        |     |
| 2903.4510    | --- Pentachlorofluoroethane; Pentachlorotrifluoropropanes; Pentachlorofluoromethane         | 5   |
| 2903.4520    | --- Chloroheptafluoropropanes; Chloropentafluoroethane                                      | 5   |
| 2903.4530    | --- Tetrachlorodifluoroethanes; Tetrachlorotetrafluoropropanes                              | 5   |
| 2903.4540    | --- Heptachlorofluoropropanes                                                               | 5   |
| 2903.4550    | --- Hexachlorodifluoropropanes                                                              | 5   |

| PCT CODE  | DESCRIPTION                                                                                                 | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                         | (3) |
| 2903.4560 | --- Trichloropentafluoropropanes                                                                            | 5   |
| 2903.4570 | --- Dichlorohexafluoropropanes                                                                              | 5   |
| 2903.4580 | --- Chlorotrifluoroethane                                                                                   | 5   |
| 2903.4590 | --- Other                                                                                                   | 5   |
| 2903.4600 | -- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes                          | 5   |
| 2903.4700 | -- Other perhalogenated derivatives                                                                         | 5   |
|           | -- Other:                                                                                                   |     |
| 2903.4910 | --- Chlorodifluoromethane; Chlorotetrafluoroethanes; Chlorodifluoroethanes                                  | 5   |
| 2903.4920 | --- Dichlorotrifluoroethanes; Dichloropentafluoropropanes; Dichlorofluoroethanes                            | 5   |
| 2903.4990 | --- Other                                                                                                   | 5   |
|           | -Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:                               |     |
| 2903.5100 | -- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)                              | 5   |
| 2903.5200 | -- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO).                                                      | 5   |
| 2903.5900 | -- Other                                                                                                    | 5   |
|           | -Halogenated derivatives of aromatic hydrocarbons:                                                          |     |
|           | -- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene:                                                  |     |
| 2903.6110 | --- Chlorobenzene                                                                                           | 5   |
| 2903.6120 | --- o-dichlorobenzene                                                                                       | 5   |
| 2903.6130 | --- p-dichlorobenzene                                                                                       | 5   |
| 2903.6200 | -- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane) | 10  |
| 2903.6900 | -- Other                                                                                                    | 5   |
| 29.04     | <b>Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.</b>         |     |
|           | -Derivatives containing only sulpho groups, their salts and ethyl esters:                                   |     |
| 2904.1010 | --- Benzene sulphonic acid                                                                                  | 10  |
| 2904.1090 | --- Other                                                                                                   | 5   |
|           | -Derivatives containing only nitro or only nitroso groups:                                                  |     |
| 2904.2010 | --- Nitrobenzene (mirbane oil)                                                                              | 5   |
| 2904.2090 | --- Other                                                                                                   | 5   |
|           | -Other:                                                                                                     |     |
| 2904.9010 | --- Trichloronitromethane (chloropicrin)                                                                    | 5   |
| 2904.9090 | --- Other                                                                                                   | 5   |
|           | <b>II.- ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>                 |     |
| 29.05     | <b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>             |     |
|           | -Saturated monohydric alcohols:                                                                             |     |
| 2905.1100 | -- Methanol (methyl alcohol)                                                                                | 5   |
|           | -- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol):                                        |     |
| 2905.1210 | --- Propyl alcohol (1-propanol)                                                                             | 5   |
| 2905.1220 | --- Iso propyl alcohol (2-propanol)                                                                         | 5   |
| 2905.1300 | -- Butan-1-ol (n-butyl alcohol)                                                                             | 5   |

| PCT CODE  | DESCRIPTION                                                                                                    | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                            | (3) |
| 2905.1400 | - - Other butanols                                                                                             | 5   |
| 2905.1600 | - - Octanol (octyl alcohol) and isomers thereof                                                                | 5   |
|           | - - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol):        |     |
| 2905.1710 | - - - Stearyl alcohol                                                                                          | 5   |
| 2905.1720 | - - - Cetyl alcohol                                                                                            | 5   |
|           | - - Other:                                                                                                     |     |
| 2905.1910 | - - - Iso Nonyl Alcohol (INA)                                                                                  | 5   |
| 2905.1920 | - - - 3,3-dimethylbutan-2-ol (pinacolyl alcohol)                                                               | 5   |
| 2905.1990 | - - - Other                                                                                                    | 5   |
|           | -Unsaturated monohydric alcohols:                                                                              |     |
| 2905.2200 | - - Acyclic terpene alcohols                                                                                   | 5   |
| 2905.2900 | - - Other                                                                                                      | 5   |
|           | -Diols:                                                                                                        |     |
| 2905.3100 | - - Ethylene glycol (ethanediol) (MEG)                                                                         | 0   |
| 2905.3200 | - - Propylene glycol (propane-1, 2-diol)                                                                       | 5   |
| 2905.3900 | - - Other                                                                                                      | 5   |
|           | -Other polyhydric alcohols:                                                                                    |     |
| 2905.4100 | - - 2-Ethyl-2-(hydroxymethyl)propane-1, 3-diol (trimethylolpropane)                                            | 5   |
| 2905.4200 | - - Pentaerythritol                                                                                            | 5   |
| 2905.4300 | - - Mannitol                                                                                                   | 5   |
| 2905.4400 | - - D-glucitol (sorbitol)                                                                                      | 20  |
| 2905.4500 | - - Glycerol                                                                                                   | 20  |
| 2905.4900 | - - Other                                                                                                      | 20  |
|           | -Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:                             |     |
| 2905.5100 | - - Ethchlorvynol (INN)                                                                                        | 5   |
| 2905.5900 | - - Other                                                                                                      | 5   |
| 29.06     | <b>Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>                 |     |
|           | -Cyclanic, cyclenic or cycloterpenic:                                                                          |     |
| 2906.1100 | - - Menthol                                                                                                    | 5   |
| 2906.1200 | - - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols                                                | 5   |
| 2906.1300 | - - Sterols and inositols                                                                                      | 5   |
|           | - - Other:                                                                                                     |     |
| 2906.1910 | - - - Terpeneols                                                                                               | 5   |
| 2906.1990 | - - - Other                                                                                                    | 5   |
|           | -Aromatic:                                                                                                     |     |
| 2906.2100 | - - Benzyl alcohol                                                                                             | 5   |
|           | - - Other:                                                                                                     |     |
| 2906.2910 | - - - Ingredients for pesticides                                                                               | 5   |
| 2906.2990 | - - - Other                                                                                                    | 5   |
|           | <b>III. - PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b> |     |
| 29.07     | <b>Phenols; phenol-alcohols.</b>                                                                               |     |
|           | -Monophenols:                                                                                                  |     |
| 2907.1100 | - - Phenol (hydroxybenzene) and its salts                                                                      | 5   |
| 2907.1200 | - - Cresols and their salts                                                                                    | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                            | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                    | (3) |
| 2907.1300 | -- Octylphenol, nonylphenol and their isomers; salts thereof                                                                                                                                                                           | 5   |
| 2907.1500 | -- Naphthols and their salts                                                                                                                                                                                                           | 5   |
| 2907.1900 | -- Other                                                                                                                                                                                                                               | 5   |
|           | -Polyphenols; phenol-alcohols:                                                                                                                                                                                                         |     |
| 2907.2100 | -- Resorcinol and its salts                                                                                                                                                                                                            | 5   |
| 2907.2200 | -- Hydroquinone (quinol) and its salts                                                                                                                                                                                                 | 5   |
| 2907.2300 | -- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts                                                                                                                                                          | 5   |
| 2907.2900 | -- Other                                                                                                                                                                                                                               | 5   |
| 29.08     | <b>Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.</b>                                                                                                                                     |     |
|           | - Derivatives containing only halogen substituents and their salts :                                                                                                                                                                   |     |
| 2908.1100 | -- Pentachlorophenol (ISO)                                                                                                                                                                                                             | 5   |
|           | -- Other:                                                                                                                                                                                                                              |     |
| 2908.1910 | --- 4-chloro, 3-methyl phenol, and chlorohydroquinone                                                                                                                                                                                  | 5   |
| 2908.1990 | --- Other                                                                                                                                                                                                                              | 5   |
|           | - Other :                                                                                                                                                                                                                              |     |
| 2908.9100 | -- Dinoseb (ISO) and its salts                                                                                                                                                                                                         | 5   |
| 2908.9900 | -- Other                                                                                                                                                                                                                               | 5   |
|           | <b>IV.- ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>                         |     |
| 29.09     | <b>Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b> |     |
|           | -Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:                                                                                                                                                |     |
| 2909.1100 | -- Diethyl ether                                                                                                                                                                                                                       | 5   |
|           | -- Other:                                                                                                                                                                                                                              |     |
| 2909.1910 | --- Methyl tertiary butyle ether (MTBE)                                                                                                                                                                                                | 0   |
| 2909.1990 | --- Other                                                                                                                                                                                                                              | 5   |
| 2909.2000 | -Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives                                                                                                                     | 5   |
| 2909.3000 | -Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives                                                                                                                                                | 5   |
|           | -Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:                                                                                                                                                |     |
| 2909.4100 | -- 2,2'-Oxydiethanol (diethylene glycol, digol)                                                                                                                                                                                        | 5   |
| 2909.4300 | -- Monobutyl ethers of ethylene glycol or of diethylene glycol                                                                                                                                                                         | 5   |
|           | -- Other monoalkylethers of ethylene glycol or of diethylene glycol:                                                                                                                                                                   |     |
| 2909.4410 | --- Monomethyl ethers of ethylene glycol or of diethylene glycol                                                                                                                                                                       | 5   |
| 2909.4490 | --- Other                                                                                                                                                                                                                              | 5   |
|           | -- Other:                                                                                                                                                                                                                              |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                       | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                               | (3) |
| 2909.4910 | - - - Ingredients for pesticides                                                                                                                                  | 5   |
| 2909.4990 | - - - Other                                                                                                                                                       | 5   |
| 2909.5000 | -Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives                                                      | 5   |
| 2909.6000 | -Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives                                      | 5   |
| 29.10     | <b>Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b> |     |
| 2910.1000 | -Oxirane (ethylene oxide)                                                                                                                                         | 5   |
| 2910.2000 | -Methyloxirane (propylene oxide)                                                                                                                                  | 5   |
| 2910.3000 | -1-Chloro-2,3-epoxypropane (epichlorohydrin)                                                                                                                      | 5   |
| 2910.4000 | - Dieldrin (ISO, INN)                                                                                                                                             | 5   |
| 2910.9000 | -Other                                                                                                                                                            | 5   |
| 2911.0000 | <b>Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>                | 5   |
|           | <b>V.- ALDEHYDE-FUNCTION COMPOUNDS</b>                                                                                                                            |     |
| 29.12     | <b>Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.</b>                                                      |     |
|           | -Acyclic aldehydes without other oxygen function:                                                                                                                 |     |
| 2912.1100 | - - Methanal (formaldehyde)                                                                                                                                       | 5   |
| 2912.1200 | - - Ethanal (acetaldehyde)                                                                                                                                        | 5   |
| 2912.1900 | - - Other                                                                                                                                                         | 5   |
|           | -Cyclic aldehydes without other oxygen function:                                                                                                                  |     |
| 2912.2100 | - - Benzaldehyde                                                                                                                                                  | 5   |
| 2912.2900 | - - Other                                                                                                                                                         | 5   |
| 2912.3000 | -Aldehyde-alcohols                                                                                                                                                | 5   |
|           | -Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:                                                                                      |     |
| 2912.4100 | - - Vanillin (4-hydroxy-3-methoxybenzaldehyde)                                                                                                                    | 5   |
| 2912.4200 | - - Ethylvanillin (e-ethoxy-4-hydroxybenzaldehyde)                                                                                                                | 5   |
| 2912.4900 | - - Other                                                                                                                                                         | 5   |
| 2912.5000 | -Cyclic polymers of aldehydes                                                                                                                                     | 5   |
| 2912.6000 | -Paraformaldehyde                                                                                                                                                 | 5   |
| 2913.0000 | <b>Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.</b>                                                                 | 5   |
|           | <b>VI.- KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS</b>                                                                                              |     |
| 29.14     | <b>Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>                   |     |
|           | -Acyclic ketones without other oxygen function:                                                                                                                   |     |
| 2914.1100 | - - Acetone                                                                                                                                                       | 15  |
| 2914.1200 | - - Butanone (methyl ethyl ketone)                                                                                                                                | 5   |
| 2914.1300 | - - 4-Methylpentan-2-one (methyl isobutyl ketone)                                                                                                                 | 5   |
| 2914.1900 | - - Other                                                                                                                                                         | 5   |
|           | -Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:                                                                                       |     |
| 2914.2100 | - - Camphor                                                                                                                                                       | 5   |



| PCT CODE  | DESCRIPTION                                                                                                                                                                 | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                         | (3) |
| 2914.2200 | -- Cyclohexanone and methylcyclohexanones                                                                                                                                   | 5   |
| 2914.2300 | -- Ionones and methylionones                                                                                                                                                | 5   |
|           | -- Other:                                                                                                                                                                   |     |
| 2914.2910 | --- Isophorone                                                                                                                                                              | 5   |
| 2914.2990 | --- Other                                                                                                                                                                   | 5   |
|           | -Aromatic ketones without other oxygen function:                                                                                                                            |     |
| 2914.3100 | -- Phenylacetone (phenylpropan-2-one)                                                                                                                                       | 5   |
| 2914.3900 | -- Other                                                                                                                                                                    | 5   |
| 2914.4000 | -Ketone-alcohols and ketone-aldehydes                                                                                                                                       | 5   |
| 2914.5000 | -Ketone-phenols and ketones with other oxygen function                                                                                                                      | 5   |
|           | -Quinones:                                                                                                                                                                  |     |
| 2914.6100 | -- Anthraquinone                                                                                                                                                            | 5   |
| 2914.6900 | -- Other                                                                                                                                                                    | 5   |
| 2914.7000 | -Halogenated, sulphonated, nitrated or nitrosated derivatives                                                                                                               | 5   |
|           | <b>VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>                |     |
| 29.15     | <b>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b> |     |
|           | -Formic acid, its salts and esters:                                                                                                                                         |     |
| 2915.1100 | -- Formic acid                                                                                                                                                              | 25  |
|           | -- Salts of formic acid:                                                                                                                                                    |     |
| 2915.1210 | --- Sodium formate                                                                                                                                                          | 5   |
| 2915.1290 | --- Other                                                                                                                                                                   | 5   |
| 2915.1300 | -- Esters of formic acid                                                                                                                                                    | 5   |
|           | -Acetic acid and its salts; acetic anhydride:                                                                                                                               |     |
| 2915.2100 | -- Acetic acid                                                                                                                                                              | 25  |
| 2915.2400 | -- Acetic anhydride                                                                                                                                                         | 10  |
|           | -- Other:                                                                                                                                                                   |     |
| 2915.2910 | --- Calcium acetate                                                                                                                                                         | 5   |
| 2915.2920 | --- Lead acetate                                                                                                                                                            | 5   |
| 2915.2930 | --- Sodium acetate                                                                                                                                                          | 5   |
| 2915.2940 | --- Cobalt acetates                                                                                                                                                         | 5   |
| 2915.2990 | --- Other                                                                                                                                                                   | 5   |
|           | -Esters of acetic acid:                                                                                                                                                     |     |
| 2915.3100 | -- Ethyl acetate                                                                                                                                                            | 25  |
| 2915.3200 | -- Vinyl acetate                                                                                                                                                            | 5   |
| 2915.3300 | -- <i>n</i> -Butyl acetate                                                                                                                                                  | 25  |
| 2915.3600 | -- Dinoseb (ISO) acetate                                                                                                                                                    | 5   |
|           | -- Other:                                                                                                                                                                   |     |
| 2915.3910 | --- Benzyl acetate                                                                                                                                                          | 5   |
| 2915.3920 | --- Amyl acetate                                                                                                                                                            | 5   |
| 2915.3990 | --- Other                                                                                                                                                                   | 5   |
| 2915.4000 | -Mono-, di- or trichloroacetic acids, their salts and esters                                                                                                                | 5   |
| 2915.5000 | -Propionic acid, its salts and esters                                                                                                                                       | 5   |
|           | -Butanoic acids, pentanoic acids, their salts and esters:                                                                                                                   |     |
| 2915.6010 | --- Butyric acid                                                                                                                                                            | 5   |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                             | CD% |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                     | (3) |
| 2915.6020    | --- Salts and ester of butyric acid                                                                                                                                                                     | 5   |
| 2915.6030    | --- Salts and ester of valeric acid                                                                                                                                                                     | 5   |
| 2915.6090    | --- Other                                                                                                                                                                                               | 5   |
|              | -Palmitic acid, stearic acid, their salts and esters:                                                                                                                                                   |     |
| 2915.7010    | --- Stearic acid                                                                                                                                                                                        | 20  |
| 2915.7090    | --- Other                                                                                                                                                                                               | 10  |
| 2915.9000    | -Other                                                                                                                                                                                                  | 5   |
| <b>29.16</b> | <b>Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b> |     |
|              | -Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:                                                                                     |     |
| 2916.1100    | -- Acrylic acid and its salts                                                                                                                                                                           | 5   |
| 2916.1200    | -- Esters of acrylic acid                                                                                                                                                                               | 5   |
| 2916.1300    | -- Methacrylic acid and its salts                                                                                                                                                                       | 5   |
| 2916.1400    | -- Esters of methacrylic acid                                                                                                                                                                           | 0   |
|              | -- Oleic, linoleic or linolenic acids, their salts and esters:                                                                                                                                          |     |
| 2916.1510    | --- Oleic acid                                                                                                                                                                                          | 5   |
| 2916.1520    | --- Salts and derivatives of oleic acid                                                                                                                                                                 | 5   |
| 2916.1590    | --- Other                                                                                                                                                                                               | 5   |
|              | -- Other:                                                                                                                                                                                               |     |
| 2916.1910    | --- Maleic acid, AZDN (2-AZOBIS) Isobutyronitrile 99% Min)                                                                                                                                              | 0   |
| 2916.1990    | --- Other                                                                                                                                                                                               | 5   |
| 2916.2000    | -Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives                                                                      | 5   |
|              | -Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:                                                                                                |     |
|              | -- Benzoic acid, its salts and esters:                                                                                                                                                                  |     |
| 2916.3110    | --- Benzoic acid                                                                                                                                                                                        | 5   |
| 2916.3120    | --- Sodium benzoate                                                                                                                                                                                     | 5   |
| 2916.3190    | --- Other                                                                                                                                                                                               | 5   |
| 2916.3200    | -- Benzoyl peroxide and benzoyl chloride                                                                                                                                                                | 5   |
| 2916.3400    | -- Phenylacetic acid and its salts                                                                                                                                                                      | 5   |
| 2916.3500    | -- Esters of phenylacetic acid                                                                                                                                                                          | 5   |
| 2916.3600    | -- Binapacryl (ISO)                                                                                                                                                                                     | 10  |
|              | -- Other:                                                                                                                                                                                               |     |
| 2916.3910    | --- Ibuprofen                                                                                                                                                                                           | 20  |
| 2916.3920    | --- Ingredients for pesticides                                                                                                                                                                          | 5   |
| 2916.3990    | --- Other                                                                                                                                                                                               | 10  |
| <b>29.17</b> | <b>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>                                                  |     |
|              | -Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:                                                                                                 |     |
|              | -- Oxalic acid, its salts and esters:                                                                                                                                                                   |     |
| 2917.1110    | --- Oxalic acid                                                                                                                                                                                         | 10  |
| 2917.1190    | --- Other                                                                                                                                                                                               | 5   |
| 2917.1200    | -- Adipic acid, its salts and esters                                                                                                                                                                    | 5   |
| 2917.1300    | -- Azelaic acid, sebacic acid, their salts and esters                                                                                                                                                   | 5   |

| PCT CODE     | DESCRIPTION                                                                                                                                                                           | CD% |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                   | (3) |
| 2917.1400    | -- Maleic anhydride                                                                                                                                                                   | 10  |
| 2917.1900    | -- Other                                                                                                                                                                              | 5   |
| 2917.2000    | -Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives                                                    | 5   |
|              | -Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:                                                                              |     |
| 2917.3200    | -- Dioctyl orthophthalates                                                                                                                                                            | 20  |
| 2917.3300    | -- Dinonyl or didecyl orthophthalates                                                                                                                                                 | 15  |
|              | -- Other esters of orthophthalic acid:                                                                                                                                                |     |
| 2917.3410    | --- Dibutyl orthophthalates                                                                                                                                                           | 10  |
| 2917.3490    | --- Other                                                                                                                                                                             | 10  |
| 2917.3500    | -- Phthalic anhydride                                                                                                                                                                 | 15  |
|              | -- Terephthalic acid and its salts:                                                                                                                                                   |     |
| 2917.3610    | --- Pure terephthalic acid (PTA)                                                                                                                                                      | 15  |
| 2917.3690    | --- Other                                                                                                                                                                             | 5   |
| 2917.3700    | -- Dimethyl terephthalate (DMT)                                                                                                                                                       | 5   |
|              | -- Other:                                                                                                                                                                             |     |
| 2917.3910    | --- Iso phthalic acid                                                                                                                                                                 | 5   |
| 2917.3990    | --- Other                                                                                                                                                                             | 5   |
| <b>29.18</b> | <b>Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b> |     |
|              | -Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:                                   |     |
|              | -- Lactic acid, its salts and esters:                                                                                                                                                 |     |
| 2918.1110    | --- Lactic acid                                                                                                                                                                       | 5   |
| 2918.1190    | --- Other                                                                                                                                                                             | 5   |
| 2918.1200    | -- Tartaric acid                                                                                                                                                                      | 5   |
| 2918.1300    | -- Salts and esters of tartaric acid                                                                                                                                                  | 5   |
| 2918.1400    | -- Citric acid                                                                                                                                                                        | 10  |
|              | -- Salts and esters of citric acid:                                                                                                                                                   |     |
| 2918.1510    | --- Sodium citrate                                                                                                                                                                    | 5   |
| 2918.1590    | --- Other                                                                                                                                                                             | 5   |
| 2918.1600    | -- Gluconic acid, its salts and esters                                                                                                                                                | 5   |
| 2918.1800    | -- Chlorobenzilate (ISO)                                                                                                                                                              | 5   |
|              | -- Other:                                                                                                                                                                             |     |
| 2918.1910    | --- 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)                                                                                                                                 | 5   |
| 2918.1990    | --- Other                                                                                                                                                                             | 5   |
|              | -Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:                                    |     |
|              | -- Salicylic acid and its salts:                                                                                                                                                      |     |
| 2918.2110    | --- Salicylic acid                                                                                                                                                                    | 5   |
| 2918.2120    | --- Sodium salicylate                                                                                                                                                                 | 5   |
| 2918.2130    | --- Methyl salicylate                                                                                                                                                                 | 5   |
| 2918.2190    | --- Other                                                                                                                                                                             | 5   |
|              | -- O-Acetylsalicylic acid, its salts and esters:                                                                                                                                      |     |
| 2918.2210    | --- Aspirin                                                                                                                                                                           | 25  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                       | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                               | (3) |
| 2918.2290 | - - - Other                                                                                                                                                                       | 10  |
| 2918.2300 | - - Other esters of salicylic acid and their salts                                                                                                                                | 5   |
| 2918.2900 | - - Other                                                                                                                                                                         | 10  |
| 2918.3000 | - Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives                    | 5   |
|           | - Other :                                                                                                                                                                         |     |
| 2918.9100 | - - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters                                                                                                       | 5   |
|           | - - Other:                                                                                                                                                                        |     |
| 2918.9910 | - - - Ingredients for pesticides                                                                                                                                                  | 5   |
| 2918.9990 | - - - Other                                                                                                                                                                       | 5   |
|           | <b>VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>                                     |     |
| 29.19     | <b>Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>                                          |     |
| 2919.1000 | - Tris(2,3-dibromopropyl) phosphate                                                                                                                                               | 5   |
|           | - Other:                                                                                                                                                                          |     |
| 2919.9010 | - - - Ingredients for pesticides                                                                                                                                                  | 5   |
| 2919.9090 | - - - Other                                                                                                                                                                       | 5   |
| 29.20     | <b>Esters of other inorganic acids of non- metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b> |     |
|           | - Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :                                                 |     |
| 2920.1100 | - - Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)                                                                                                                 | 5   |
| 2920.1900 | - - Other                                                                                                                                                                         | 5   |
|           | -Other:                                                                                                                                                                           |     |
| 2920.9010 | - - - Sulphonic esters and derivatives                                                                                                                                            | 5   |
| 2920.9020 | - - - Ingredients for pesticides                                                                                                                                                  | 5   |
| 2920.9030 | - - - Diethyl phosphite; Dimethyl phosphite; Trimethyl phosphite; Triethyl phosphite                                                                                              | 5   |
| 2920.9090 | - - - Other                                                                                                                                                                       | 5   |
|           | <b>IX.-NITROGEN-FUNCTION COMPOUNDS</b>                                                                                                                                            |     |
| 29.21     | <b>Amine-function compounds.</b>                                                                                                                                                  |     |
|           | -Acyclic monoamines and their derivatives; salts thereof:                                                                                                                         |     |
| 2921.1100 | - - Methylamine, di- or trimethylamine and their salts                                                                                                                            | 5   |
|           | - - Other:                                                                                                                                                                        |     |
| 2921.1910 | - - - Paraxylidine sulfamic acid                                                                                                                                                  | 5   |
| 2921.1920 | - - - Bis(2-chloroethyl) ethylamine                                                                                                                                               | 5   |
| 2921.1930 | - - - Chlormethine (INN) (bis(2-chloroethyl)methylamine)                                                                                                                          | 5   |
| 2921.1940 | - - - Trichlormethine (INN) (tris(2-chloroethyl)amine)                                                                                                                            | 5   |
| 2921.1950 | - - - N,N-Dialkyl(methyl, ethyl, n-propyl or isopropyl)2-chloroethylamines and their protonated salts                                                                             | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                        | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                | (3) |
| 2921.1990 | --- Other                                                                                                                                                                                          | 5   |
|           | -Acyclic polyamines and their derivatives; salts thereof:                                                                                                                                          |     |
| 2921.2100 | -- Ethylenediamine and its salts                                                                                                                                                                   | 5   |
| 2921.2200 | -- Hexamethylenediamine and its salts                                                                                                                                                              | 5   |
|           | -- Other:                                                                                                                                                                                          |     |
| 2921.2910 | --- Aceto Acetic ortho anisidine                                                                                                                                                                   | 5   |
| 2921.2920 | --- Di amino stilbene                                                                                                                                                                              | 5   |
| 2921.2990 | --- Other                                                                                                                                                                                          | 5   |
| 2921.3000 | -Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof                                                                                                     | 5   |
|           | -Aromatic monoamines and their derivatives; salts thereof:                                                                                                                                         |     |
|           | -- Aniline and its salts:                                                                                                                                                                          |     |
| 2921.4110 | --- Aniline                                                                                                                                                                                        | 5   |
| 2921.4190 | --- Other                                                                                                                                                                                          | 5   |
| 2921.4200 | -- Aniline derivatives and their salts                                                                                                                                                             | 5   |
|           | -- Toluidines and their derivatives; salts thereof:                                                                                                                                                |     |
| 2921.4310 | --- Ingredients for pesticides                                                                                                                                                                     | 5   |
| 2921.4390 | --- Other                                                                                                                                                                                          | 5   |
| 2921.4400 | -- Diphenylamine and its derivatives; salts thereof                                                                                                                                                | 5   |
|           | -- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof:                                                                               |     |
| 2921.4510 | --- Sodium naphthionate                                                                                                                                                                            | 5   |
| 2921.4590 | --- Other                                                                                                                                                                                          | 5   |
| 2921.4600 | -- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof | 5   |
| 2921.4900 | -- Other                                                                                                                                                                                           | 5   |
|           | -Aromatic polyamines and their derivatives; salts thereof:                                                                                                                                         |     |
|           | -- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof:                                                                                                              |     |
| 2921.5110 | --- Ingredients for pesticides                                                                                                                                                                     | 5   |
| 2921.5190 | --- Other                                                                                                                                                                                          | 5   |
| 2921.5900 | -- Other                                                                                                                                                                                           | 5   |
| 29.22     | <b>Oxygen-function amino-compounds.</b>                                                                                                                                                            |     |
|           | -Amino- alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:                                                                       |     |
| 2922.1100 | -- Monoethanolamine and its salts                                                                                                                                                                  | 5   |
| 2922.1200 | -- Diethanolamine and its salts                                                                                                                                                                    | 5   |
|           | -- Triethanolamine and its salts:                                                                                                                                                                  |     |
| 2922.1310 | --- Triethanolamine                                                                                                                                                                                | 5   |
| 2922.1390 | --- Other                                                                                                                                                                                          | 5   |
| 2922.1400 | -- Dextropropoxyphene (INN) and its salts                                                                                                                                                          | 5   |
|           | -- Other:                                                                                                                                                                                          |     |
|           | --- N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl)-2-aminoethanols and their protonated salts:                                                                                                 |     |
| 2922.1911 | ---- N,N-Dimethyl-2-aminoethanol and its protonated salts                                                                                                                                          | 5   |
| 2922.1912 | ---- N,N-Diethyl-2-aminoethanol and its protonated salts                                                                                                                                           | 5   |
| 2922.1919 | ---- Other                                                                                                                                                                                         | 5   |
| 2922.1920 | --- Ethyldiethanolamine                                                                                                                                                                            | 5   |
| 2922.1930 | --- Methyldiethanolamine                                                                                                                                                                           | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                           | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                   | (3) |
| 2922.1990 | --- Other                                                                                                                                             | 5   |
|           | -Amino-naphthols and other amino- phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: |     |
| 2922.2100 | -- Aminohydroxynaphthalenesulphonic acids and their salts                                                                                             | 5   |
| 2922.2900 | -- Other                                                                                                                                              | 5   |
|           | -Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof :                |     |
| 2922.3100 | -- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof                                                                           | 5   |
| 2922.3900 | -- Other                                                                                                                                              | 5   |
|           | -Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:                                     |     |
| 2922.4100 | -- Lysine and its esters, salts thereof                                                                                                               | 5   |
|           | -- Glutamic acid and its salts:                                                                                                                       |     |
| 2922.4210 | --- Monosodium glutamate                                                                                                                              | 5   |
| 2922.4290 | --- Other                                                                                                                                             | 5   |
| 2922.4300 | -- Anthranilic acid and its salt                                                                                                                      | 5   |
| 2922.4400 | -- Tilidine (INN) and its salts                                                                                                                       | 5   |
|           | -- Other:                                                                                                                                             |     |
| 2922.4910 | --- Alanine                                                                                                                                           | 5   |
| 2922.4990 | --- Other                                                                                                                                             | 5   |
| 2922.5000 | -Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function                                                             | 5   |
| 29.23     | <b>Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.</b>                           |     |
| 2923.1000 | -Choline and its salts                                                                                                                                | 5   |
| 2923.2000 | -Lecithins and other phosphoaminolipids                                                                                                               | 5   |
|           | -Other:                                                                                                                                               |     |
| 2923.9010 | --- Betain                                                                                                                                            | 5   |
| 2923.9090 | --- Other                                                                                                                                             | 5   |
| 29.24     | <b>Carboxamide-function compounds; amide-function compounds of carbonic acid.</b>                                                                     |     |
|           | -Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:                                                                  |     |
| 2924.1100 | -- Meprobamate (INN)                                                                                                                                  | 5   |
| 2924.1200 | -- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)                                                                                  | 5   |
|           | -- Other:                                                                                                                                             |     |
| 2924.1910 | --- Acetamide                                                                                                                                         | 5   |
| 2924.1920 | --- Acrylamido methyl propane sulphonic acid (AMPS)                                                                                                   | 0   |
| 2924.1990 | --- Other                                                                                                                                             | 5   |
|           | -Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:                                                                    |     |
| 2924.2100 | -- Ureines and their derivatives; salts thereof                                                                                                       | 5   |
| 2924.2300 | -- 2- Acetamidobenzoic acid (N- acetylanthranilic acid) and its salts                                                                                 | 5   |
| 2924.2400 | -- Ethinamate (INN)                                                                                                                                   | 5   |
|           | -- Other:                                                                                                                                             |     |

| PCT CODE  | DESCRIPTION                                                                                                         | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                 | (3) |
| 2924.2910 | --- Paracetamol                                                                                                     | 25  |
| 2924.2920 | --- Aceto acet ortho toluidine                                                                                      | 5   |
| 2924.2930 | --- Ingredients for pesticides                                                                                      | 5   |
| 2924.2940 | --- Phenacetine (Aceto-phenetidine)                                                                                 | 5   |
| 2924.2990 | --- Other                                                                                                           | 5   |
| 29.25     | <b>Carboximide-function compounds (including saccharin and its salts) and imine-function compounds.</b>             |     |
|           | -Imides and their derivatives; salts thereof:                                                                       |     |
| 2925.1100 | -- Saccharin and its salts                                                                                          | 5   |
| 2925.1200 | -- Glutethimide (INN)                                                                                               | 5   |
| 2925.1900 | -- Other                                                                                                            | 5   |
|           | - Imines and their derivatives; salts thereof :                                                                     |     |
| 2925.2100 | -- Chlordimeform (ISO)                                                                                              | 5   |
|           | -- Other:                                                                                                           |     |
| 2925.2910 | --- Diphenyl-guanidine                                                                                              | 5   |
| 2925.2990 | --- Other                                                                                                           | 5   |
| 29.26     | <b>Nitrile-function compounds.</b>                                                                                  |     |
| 2926.1000 | -Acrylonitrile                                                                                                      | 0   |
| 2926.2000 | -1-Cyanoguanidine (dicyandiamide)                                                                                   | 5   |
| 2926.3000 | -Fenproporex (INN) and its salts; methadone (INN) intermediate (4- cyano- 2- dimethylamino- 4,4- diphenylbutane)    | 5   |
|           | -Other:                                                                                                             |     |
| 2926.9010 | --- Alpha cyano, 3-phenoxybenzyl (-)cis, trans 3-(2,2-dicloro vinyl) 2,2 dimethyl cyclopropane carboxylate          | 5   |
| 2926.9020 | --- (S) Alpha cyano, 3-phenoxybenzyl (S)-2-(4, chloro phenyl)-3 methyl butyrate                                     | 5   |
| 2926.9030 | --- Cyano, 3-phenonyl benzyl 2,2,3,3 tetra methyl cyclopropane carboxalate                                          | 5   |
| 2926.9040 | --- N-methylpyrrolidon                                                                                              | 5   |
| 2926.9050 | --- Ingredients for pesticides                                                                                      | 5   |
| 2926.9090 | --- Other                                                                                                           | 5   |
| 29.27     | <b>Diazo-, azo- or azoxy-compounds.</b>                                                                             |     |
| 2927.0010 | --- Benzene-diazonium chloride                                                                                      | 5   |
| 2927.0020 | --- Azobenzene and azotoluenes                                                                                      | 5   |
| 2927.0030 | --- Azoxybenzene, azoxybenzoic acid and azoxytoluidine                                                              | 5   |
| 2927.0040 | --- Diazoamino-benzene                                                                                              | 5   |
| 2927.0090 | --- Other                                                                                                           | 5   |
| 29.28     | <b>Organic derivatives of hydrazine or of hydroxylamine.</b>                                                        |     |
| 2928.0010 | --- Phenyl-hydrazine                                                                                                | 5   |
| 2928.0020 | --- Benzyl-phenyl-hydrazine                                                                                         | 5   |
| 2928.0090 | --- Other                                                                                                           | 5   |
| 29.29     | <b>Compounds with other nitrogen function.</b>                                                                      |     |
| 2929.1000 | -Isocyanates                                                                                                        | 5   |
|           | -Other:                                                                                                             |     |
| 2929.9010 | --- Isocyanides                                                                                                     | 5   |
| 2929.9020 | --- N,N-Dialkyl(methyl, ethyl, n-propyl, or isopropyl) phosphoramidic dihalides                                     | 10  |
| 2929.9030 | --- Dialkyl(methyl, ethyl, n-propyl or isopropyl)N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl)phosphoramidates | 10  |
| 2929.9090 | --- Other                                                                                                           | 10  |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                                                                                     | CD% |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                                                                             | (3) |
|              | <b>X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES</b>                                                                                                                                                                                                 |     |
| <b>29.30</b> | <b>Organo-sulphur compounds:</b>                                                                                                                                                                                                                                                                                |     |
|              | -Thiocarbamates and dithiocarbamates:                                                                                                                                                                                                                                                                           |     |
| 2930.2010    | - - - 2-N, N-Dimethyl amino-I sodium thiosulphate, 3-thiosulfourpropane                                                                                                                                                                                                                                         | 5   |
| 2930.2020    | - - - S-S (2 dimethyl amino (trimethylene) bis (thio carbamate)                                                                                                                                                                                                                                                 | 5   |
| 2930.2030    | - - - Other Ingredients for pesticides                                                                                                                                                                                                                                                                          | 5   |
| 2930.2090    | - - - Other                                                                                                                                                                                                                                                                                                     | 5   |
| 2930.3000    | -Thiuram mono-, di- or tetrasulphides                                                                                                                                                                                                                                                                           | 5   |
| 2930.4000    | -Methionine                                                                                                                                                                                                                                                                                                     | 5   |
| 2930.5000    | - Captafol (ISO) and methamidophos (ISO)                                                                                                                                                                                                                                                                        | 5 / |
|              | -Other:                                                                                                                                                                                                                                                                                                         |     |
| 2930.9010    | - - - 2- N,N-dimethylamino 1,3 disodium thiosulphate propane                                                                                                                                                                                                                                                    | 5   |
| 2930.9020    | - - - O,S-dimethyl phosphoramidothioate                                                                                                                                                                                                                                                                         | 5   |
| 2930.9030    | - - - Diafethiuran technical (tertbutyl) 3-2-6 disopropyl (4-phenoxyphenyl) thiourene                                                                                                                                                                                                                           | 5   |
| 2930.9040    | - - - O-O diethyl O-(3,5,6 trichloro pyridinyl) phosphorothioate                                                                                                                                                                                                                                                | 5   |
| 2930.9050    | - - - O-(4-bromo, 2-chloro phenyl) o-ethyl s-propyl (phosphorothioate)                                                                                                                                                                                                                                          | 5   |
| 2930.9060    | - - - O,O duethyl O-(3,5,6-trichloro 2-pyridyl) phosphorothioate                                                                                                                                                                                                                                                | 5   |
| 2930.9070    | - - - Ingredients for pesticides                                                                                                                                                                                                                                                                                | 5   |
|              | - - - Other:                                                                                                                                                                                                                                                                                                    |     |
| 2930.9091    | - - - - [S-2-(dialkyl(methyl,ethyl,n-propyl or isopropyl)amino)ethyl] hydrogen alkyl (methyl,ethyl, n-propyl or isopropyl)phosphonothioates and their O-alkyl (<C10, including cycloalkyl) esters, alkylated or protonated salts thereof                                                                        | 5   |
| 2930.9092    | - - - - 2-Chloroethylchloromethylsulphide; Bis(2-chloroethyl)sulphide; Bis(2-chloroethylthio)methane; 1,2-Bis(2-chloroethylthio)ethane; 1,3-Bis(2-chloroethylthio)-n-propane; 1,4-Bis(2-chloroethylthio)-n-butane; 1,5-Bis(2-chloroethylthio)-n-pentane; Bis(2-chl                                              | 5   |
| 2930.9093    | - - - - O,O-Diethyl S-[2-(diethylamino) ethyl]phosphorothioate and its alkylated or protonated salts; N,N-Dialkyl (methyl, ethyl,n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts; Thiodiglycol(INN)(bis(2-hydroxyethyl)sulphide; O-Ethyl S-phenyl ethylphosphonothiolothionate (fonofos) | 5   |
| 2930.9094    | - - - - Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms                                                                                                                                                                             | 5   |
| 2930.9099    | - - - - Other                                                                                                                                                                                                                                                                                                   | 5   |
| <b>29.31</b> | <b>Other organo-Inorganic compounds.</b>                                                                                                                                                                                                                                                                        |     |
| 2931.0010    | - - - Ingredients for pesticides                                                                                                                                                                                                                                                                                | 5   |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                           | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                   | (3) |
| 2931.0020 | - - - O-Alkyl(<C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluorodates; O-Alkyl(< C10, including cycloalkyl) N,N-diakyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates; 2-Chlorovinylchloroarsine; Bis(2-chlorovinyl)chloroarsine; Tris(2-chlorovinyl)arsine; Alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonyl difluorides | 5   |
| 2931.0030 | - - - [O-2-(dialkyl(methyl, ethyl, n-propyl or isopropyl)amino)ethyl] hydrogen alkyl(methyl, ethyl, n-propyl or isopropyl)phosphonites and their O-alkyl (< C10, including cycloalkyl)esters; alkylated or protonated salts thereof; O-Isopropyl methylphosphonochloride; O-Pinacolyl methylphosphonochlorides                                                                        | 5   |
| 2931.0040 | - - - Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms                                                                                                                                                                                                                                                     | 5   |
| 2931.0090 | - - - Other                                                                                                                                                                                                                                                                                                                                                                           | 5   |
| 29.32     | <b>Heterocyclic compounds with oxygen hetero-atom(s) only.</b>                                                                                                                                                                                                                                                                                                                        |     |
|           | -Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:                                                                                                                                                                                                                                                                                           |     |
| 2932.1100 | - - Tetrahydrofuran                                                                                                                                                                                                                                                                                                                                                                   | 5   |
| 2932.1200 | - - 2-Furaldehyde (furfuraldehyde)                                                                                                                                                                                                                                                                                                                                                    | 5   |
| 2932.1300 | - - Furfuryl alcohol and tetrahydrofurfuryl alcohol                                                                                                                                                                                                                                                                                                                                   | 5   |
| 2932.1900 | - - Other                                                                                                                                                                                                                                                                                                                                                                             | 5   |
|           | -Lactones:                                                                                                                                                                                                                                                                                                                                                                            |     |
| 2932.2100 | - - Coumarin, methylcoumarins and ethylcoumarins                                                                                                                                                                                                                                                                                                                                      | 5   |
|           | - - Other lactones:                                                                                                                                                                                                                                                                                                                                                                   |     |
| 2932.2910 | - - - 4,5,6,7- tetrachlorophthalide                                                                                                                                                                                                                                                                                                                                                   | 5   |
| 2932.2920 | - - - Ingredients for pesticides                                                                                                                                                                                                                                                                                                                                                      | 5   |
| 2932.2930 | - - - Isoascorbic acid                                                                                                                                                                                                                                                                                                                                                                | 5   |
| 2932.2990 | - - - Other                                                                                                                                                                                                                                                                                                                                                                           | 5   |
|           | -Other:                                                                                                                                                                                                                                                                                                                                                                               |     |
| 2932.9100 | - - Isosafrole                                                                                                                                                                                                                                                                                                                                                                        | 5   |
| 2932.9200 | - - 1-(1,3-Benzodioxol-5-yl)propan-2-one                                                                                                                                                                                                                                                                                                                                              | 5   |
| 2932.9300 | - - Piperonal                                                                                                                                                                                                                                                                                                                                                                         | 5   |
| 2932.9400 | - - Safrole                                                                                                                                                                                                                                                                                                                                                                           | 5   |
| 2932.9500 | - - Tetrahydrocannabinols (all isomers)                                                                                                                                                                                                                                                                                                                                               | 5   |
|           | - - Other:                                                                                                                                                                                                                                                                                                                                                                            |     |
| 2932.9910 | - - - 2,3 Dihydro 2-2 dimethyl-7 benzo furanyl methyl-carbamate                                                                                                                                                                                                                                                                                                                       | 5   |
| 2932.9990 | - - - Other                                                                                                                                                                                                                                                                                                                                                                           | 5   |
| 29.33     | <b>Heterocyclic compounds with nitrogen hetero-atom(s) only.</b>                                                                                                                                                                                                                                                                                                                      |     |
|           | -Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:                                                                                                                                                                                                                                                                                        |     |
| 2933.1100 | - - Phenazone (antipyrin) and its derivatives                                                                                                                                                                                                                                                                                                                                         | 5   |
| 2933.1900 | - - Other                                                                                                                                                                                                                                                                                                                                                                             | 5   |
|           | -Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:                                                                                                                                                                                                                                                                                       |     |
| 2933.2100 | - - Hydantoin and its derivatives                                                                                                                                                                                                                                                                                                                                                     | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                   | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                           | (3) |
| 2933.2900 | -- Other                                                                                                                                                                                                                                                                                                                                                                                                      | 5   |
|           | -Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:                                                                                                                                                                                                                                                                                                                |     |
| 2933.3100 | -- Pyridine and its salts                                                                                                                                                                                                                                                                                                                                                                                     | 5   |
| 2933.3200 | -- Piperidine and its salts                                                                                                                                                                                                                                                                                                                                                                                   | 5   |
| 2933.3300 | -- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof | 5   |
|           | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                     |     |
| 2933.3910 | --- Chloro-phenir-amine and isoniazid                                                                                                                                                                                                                                                                                                                                                                         | 5   |
| 2933.3920 | --- Pyrazinamide                                                                                                                                                                                                                                                                                                                                                                                              | 20  |
| 2933.3930 | --- Ingredients for pesticides                                                                                                                                                                                                                                                                                                                                                                                | 5   |
| 2933.3940 | --- 3-Quinuclidinyl benzilate                                                                                                                                                                                                                                                                                                                                                                                 | 5   |
| 2933.3950 | --- Quinuclidine-3-ol                                                                                                                                                                                                                                                                                                                                                                                         | 5   |
| 2933.3990 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                     | 10  |
|           | -Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:                                                                                                                                                                                                                                                                              |     |
| 2933.4100 | -- Levorphanol (INN) and its salts                                                                                                                                                                                                                                                                                                                                                                            | 5   |
|           | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                     |     |
| 2933.4910 | --- Amodiaquine                                                                                                                                                                                                                                                                                                                                                                                               | 5   |
| 2933.4920 | --- Quinoline                                                                                                                                                                                                                                                                                                                                                                                                 | 5   |
| 2933.4930 | --- Chloroquine sulphate                                                                                                                                                                                                                                                                                                                                                                                      | 5   |
| 2933.4940 | --- Chloroquine phosphate                                                                                                                                                                                                                                                                                                                                                                                     | 5   |
| 2933.4990 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                     | 5   |
|           | -Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:                                                                                                                                                                                                                                                                                                    |     |
| 2933.5200 | -- Malonylurea (barbituric acid) and its salts                                                                                                                                                                                                                                                                                                                                                                | 5   |
| 2933.5300 | -- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof                                                                                                                                             | 5   |
| 2933.5400 | -- Other derivatives of malonylurea (barbituric acid); salts thereof                                                                                                                                                                                                                                                                                                                                          | 5   |
| 2933.5500 | -- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof                                                                                                                                                                                                                                                                                                                 | 5   |
|           | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                     |     |
| 2933.5910 | --- O, Diethyl, O (2, iso propyl-6 methyl-pyrimidin-4-YL) phosphoro thioate                                                                                                                                                                                                                                                                                                                                   | 5   |
| 2933.5920 | --- 1-tert, butyl-3 (2,6 iso propyl 4-phenoxy phenyl) thiourea                                                                                                                                                                                                                                                                                                                                                | 5   |
| 2933.5930 | --- Ciprofloxacin                                                                                                                                                                                                                                                                                                                                                                                             | 20  |
| 2933.5940 | --- Norfloxacin                                                                                                                                                                                                                                                                                                                                                                                               | 20  |
| 2933.5950 | --- Ingredients for pesticides                                                                                                                                                                                                                                                                                                                                                                                | 5   |
| 2933.5990 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                     | 10  |
|           | -Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:                                                                                                                                                                                                                                                                                                                |     |
| 2933.6100 | -- Melamine                                                                                                                                                                                                                                                                                                                                                                                                   | 5   |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | CD%<br>(3) |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
|                 | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |            |
| 2933.6910       | --- Pyrimethanine                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 5          |
| 2933.6920       | --- Isoniazid                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 5          |
| 2933.6930       | --- Cyanuric chloride                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 5          |
| 2933.6940       | --- Ingredients for pesticides                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 5          |
| 2933.6990       | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 5          |
|                 | -Lactams:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |            |
| 2933.7100       | -- 6-Hexanelactam (epsilon-caprolactam)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 5          |
| 2933.7200       | -- Clobazam (INN) and methypylon(INN)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 5          |
|                 | -- Other lactams:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |            |
| 2933.7910       | --- Isatin (lactam of itic acid)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 5          |
| 2933.7920       | --- 1-Vinyl-2-pyrrol-idone                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 5          |
| 2933.7990       | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 10         |
|                 | -Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |            |
| 2933.9100       | -- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof | 10         |
|                 | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |            |
| 2933.9910       | --- Ingredients for pesticides                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 5          |
| 2933.9990       | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 10         |
| 29.34           | <b>Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                       |            |
|                 | -Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure:                                                                                                                                                                                                                                                                                                                                                                                                                                               |            |
| 2934.1010       | --- Ingredients for pesticides                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 5          |
| 2934.1090       | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 10         |
| 2934.2000       | -Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused                                                                                                                                                                                                                                                                                                                                                                                                                          | 5          |
| 2934.3000       | -Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused                                                                                                                                                                                                                                                                                                                                                                                                                          | 5          |
|                 | -Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |            |
| 2934.9100       | -- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof                                                                                                                                                                                                                                                                           | 5          |
|                 | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |            |
| 2934.9910       | --- Furazolidone                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 25         |
| 2934.9920       | --- Ingredients for pesticides                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 5          |
| 2934.9990       | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 5          |
| 29.35           | <b>Sulphonamides.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |            |
| 2935.0010       | --- o-Toluene-sulphonamide                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 5          |
| 2935.0020       | --- p-Amino-benzene sulphonamide                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 5          |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                              | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                      | (3) |
| 2935.0030 | --- Sulpha-diazine (INN)                                                                                                                                                                                                 | 5   |
| 2935.0040 | --- Sulphamethexazole                                                                                                                                                                                                    | 25  |
| 2935.0050 | --- Sulpha-thiazole-diazine                                                                                                                                                                                              | 25  |
| 2935.0060 | --- Sulphanilamide                                                                                                                                                                                                       | 25  |
| 2935.0090 | --- Other                                                                                                                                                                                                                | 10  |
|           | <b>XI- PRO-VITAMINS, VITAMINS AND HORMONES</b>                                                                                                                                                                           |     |
| 29.36     | <b>Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.</b> |     |
|           | -Vitamins and their derivatives, unmixed:                                                                                                                                                                                |     |
| 2936.2100 | -- Vitamins A and their derivatives                                                                                                                                                                                      | 5   |
| 2936.2200 | -- Vitamin B <sub>1</sub> and its derivatives                                                                                                                                                                            | 5   |
| 2936.2300 | -- Vitamin B <sub>2</sub> and its derivatives                                                                                                                                                                            | 5   |
| 2936.2400 | -- D- or DL-Pantothenic acid (Vitamin B <sub>3</sub> or Vitamin B <sub>5</sub> ) and its derivatives                                                                                                                     | 5   |
| 2936.2500 | -- Vitamin B <sub>6</sub> and its derivatives                                                                                                                                                                            | 5   |
| 2936.2600 | -- Vitamin B <sub>12</sub> and its derivatives                                                                                                                                                                           | 5   |
| 2936.2700 | -- Vitamin C and its derivatives                                                                                                                                                                                         | 5   |
| 2936.2800 | -- Vitamin E and its derivatives                                                                                                                                                                                         | 5   |
| 2936.2900 | -- Other vitamins and their derivatives                                                                                                                                                                                  | 5   |
| 2936.9000 | -Other, including natural concentrates                                                                                                                                                                                   | 5   |
| 29.37     | <b>Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.</b>     |     |
|           | -Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:                                                                                                           |     |
| 2937.1100 | -- Somatotropin, its derivatives and structural analogues                                                                                                                                                                | 5   |
| 2937.1200 | -- Insulin and its salts                                                                                                                                                                                                 | 5   |
| 2937.1900 | -- Other                                                                                                                                                                                                                 | 5   |
|           | -Steroidal hormones, their derivatives and structural analogues :                                                                                                                                                        |     |
| 2937.2100 | -- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)                                                                                                                     | 5   |
| 2937.2200 | -- Halogenated derivatives of corticosteroidal hormones                                                                                                                                                                  | 5   |
| 2937.2300 | -- Oestrogens and progestogens                                                                                                                                                                                           | 5   |
| 2937.2900 | -- Other                                                                                                                                                                                                                 | 5   |
|           | -Catecholamine hormones, their derivatives and structural analogues:                                                                                                                                                     |     |
| 2937.3100 | -- Epinephrine                                                                                                                                                                                                           | 5   |
| 2937.3900 | -- Other                                                                                                                                                                                                                 | 5   |
| 2937.4000 | -Amino- acid derivatives                                                                                                                                                                                                 | 5   |
| 2937.5000 | -Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues                                                                                                                               | 5   |
| 2937.9000 | -Other                                                                                                                                                                                                                   | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                         | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                 | (3) |
|           | <b>XII.GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES</b>                                                                                                                                                            |     |
| 29.38     | <b>Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</b>                                                                                                                                                                                       |     |
| 2938.1000 | -Rutoside (rutin) and its derivatives                                                                                                                                                                                                                                                               | 5   |
|           | -Other:                                                                                                                                                                                                                                                                                             |     |
| 2938.9010 | - - - Ingredients for pesticides                                                                                                                                                                                                                                                                    | 5   |
| 2938.9090 | - - - Other                                                                                                                                                                                                                                                                                         | 5   |
| 29.39     | <b>Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</b>                                                                                                                                                                              |     |
|           | -Alkaloids of opium and their derivatives; salts thereof:                                                                                                                                                                                                                                           |     |
| 2939.1100 | - - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof | 5   |
| 2939.1900 | - - Other                                                                                                                                                                                                                                                                                           | 5   |
|           | - Alkaloids of cinchona and their derivatives; salts thereof:                                                                                                                                                                                                                                       |     |
| 2939.2010 | - - - Quinine sulphate                                                                                                                                                                                                                                                                              | 5   |
| 2939.2090 | - - - Other                                                                                                                                                                                                                                                                                         | 5   |
| 2939.3000 | -Caffeine and its salts                                                                                                                                                                                                                                                                             | 5   |
|           | -Ephedrine and its salts:                                                                                                                                                                                                                                                                           |     |
| 2939.4100 | - - Ephedrine and its salts                                                                                                                                                                                                                                                                         | 25  |
| 2939.4200 | - - Pseudoephedrine (INN) and its salts                                                                                                                                                                                                                                                             | 25  |
| 2939.4300 | - - Cathine (INN) and its salts                                                                                                                                                                                                                                                                     | 20  |
| 2939.4900 | - - Other                                                                                                                                                                                                                                                                                           | 20  |
|           | -Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:                                                                                                                                                                                                |     |
| 2939.5100 | - - Fenetyline (INN) and its salts                                                                                                                                                                                                                                                                  | 5   |
| 2939.5900 | - - Other                                                                                                                                                                                                                                                                                           | 5   |
|           | -Alkaloids of rye ergot and their derivatives; salts thereof:                                                                                                                                                                                                                                       |     |
| 2939.6100 | - - Ergometrine (INN) and its salts                                                                                                                                                                                                                                                                 | 5   |
| 2939.6200 | - - Ergotamine (INN) and its salts                                                                                                                                                                                                                                                                  | 5   |
| 2939.6300 | - - Lysergic acid and its salts                                                                                                                                                                                                                                                                     | 5   |
| 2939.6900 | - - Other                                                                                                                                                                                                                                                                                           | 10  |
|           | -Other:                                                                                                                                                                                                                                                                                             |     |
| 2939.9100 | - - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof                                                                                                                                                                  | 5   |
|           | - - Other:                                                                                                                                                                                                                                                                                          |     |
| 2939.9910 | - - - Ingredients for pesticides                                                                                                                                                                                                                                                                    | 5   |
| 2939.9990 | - - - Other                                                                                                                                                                                                                                                                                         | 10  |
|           | <b>XIII.-OTHER ORGANIC COMPOUNDS</b>                                                                                                                                                                                                                                                                |     |
| 2940.0000 | <b>Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.</b>                                                                                    | 10  |
| 29.41     | <b>Antibiotics.</b>                                                                                                                                                                                                                                                                                 |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                             | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                     | (3) |
| 2941.1000 | -Penicillins and their derivatives with a penicillanic acid structure; salts thereof                                                                                                                                                                                                                                    | 25  |
| 2941.2000 | -Streptomycins and their derivatives; salts thereof                                                                                                                                                                                                                                                                     | 5   |
| 2941.3000 | -Tetracyclines and their derivatives; salts thereof                                                                                                                                                                                                                                                                     | 10  |
| 2941.4000 | -Chloramphenicol and its derivatives salts thereof                                                                                                                                                                                                                                                                      | 10  |
| 2941.5000 | -Erythromycin and its derivatives; salts thereof                                                                                                                                                                                                                                                                        | 10  |
|           | -Other:                                                                                                                                                                                                                                                                                                                 |     |
| 2941.9010 | --- Cephalixin                                                                                                                                                                                                                                                                                                          | 20  |
| 2941.9020 | --- Gramicid trycidine                                                                                                                                                                                                                                                                                                  | 5   |
| 2941.9030 | --- Thricin                                                                                                                                                                                                                                                                                                             | 5   |
| 2941.9040 | --- Cephradine oral                                                                                                                                                                                                                                                                                                     | 20  |
| 2941.9050 | --- Ingredients for pesticides                                                                                                                                                                                                                                                                                          | 5   |
| 2941.9060 | --- Cefixime in bulk                                                                                                                                                                                                                                                                                                    | 15  |
| 2941.9090 | --- Other                                                                                                                                                                                                                                                                                                               | 10  |
| 2942.0000 | Other organic compounds.                                                                                                                                                                                                                                                                                                | 5   |
| 30.01     | Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included. |     |
| 3001.2000 | -Extracts of glands or other organs or of their secretion                                                                                                                                                                                                                                                               | 5   |
| 3001.9000 | -Other                                                                                                                                                                                                                                                                                                                  | 5   |
| 30.02     | Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.     |     |
| 3002.1000 | -Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes                                                                                                                                                                                 | 10  |
|           | -Vaccines for human medicine:                                                                                                                                                                                                                                                                                           |     |
| 3002.2010 | --- Tetanus toxide                                                                                                                                                                                                                                                                                                      | 5   |
| 3002.2020 | --- For prevention of hepatitis-B                                                                                                                                                                                                                                                                                       | 5   |
| 3002.2090 | --- Other                                                                                                                                                                                                                                                                                                               | 10  |
| 3002.3000 | -Vaccines for veterinary medicine                                                                                                                                                                                                                                                                                       | 10  |
|           | -Other:                                                                                                                                                                                                                                                                                                                 |     |
| 3002.9010 | --- Human blood                                                                                                                                                                                                                                                                                                         | 5   |
| 3002.9020 | --- Animal blood                                                                                                                                                                                                                                                                                                        | 5   |
| 3002.9030 | --- Saxitoxin                                                                                                                                                                                                                                                                                                           | 10  |
| 3002.9040 | --- Ricin                                                                                                                                                                                                                                                                                                               | 10  |
| 3002.9090 | --- Other                                                                                                                                                                                                                                                                                                               | 10  |
| 30.03     | Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.                                                                        |     |
| 3003.1000 | -Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives                                                                                                                                                                                               | 10  |
| 3003.2000 | -Containing other antibiotics                                                                                                                                                                                                                                                                                           | 10  |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                                                                                                                           | CD%<br>(3) |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
|                 | -Containing hormones or other products of heading 29.37 but not containing antibiotics:                                                                                                                                                                                                      |            |
| 3003.3100       | -- Containing insulin                                                                                                                                                                                                                                                                        | 10         |
| 3003.3900       | -- Other                                                                                                                                                                                                                                                                                     | 10         |
| 3003.4000       | -Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics                                                                                                                                                                   | 10         |
|                 | -Other:                                                                                                                                                                                                                                                                                      |            |
| 3003.9010       | --- Unani, ayurvedic and other oriental type medicine                                                                                                                                                                                                                                        | 10         |
| 3003.9020       | --- Homeopathic medicines                                                                                                                                                                                                                                                                    | 10         |
| 3003.9090       | --- Other                                                                                                                                                                                                                                                                                    | 10         |
| 30.04           | <b>Medicaments (excluding goods of heading 30. 02, 30. 05 or 30. 06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.</b> |            |
|                 | -Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:                                                                                                                                                                   |            |
| 3004.1010       | --- Ampicillin, Amoxcillin and Cloxacillin capsules/ syrup                                                                                                                                                                                                                                   | 25         |
| 3004.1090       | --- Other                                                                                                                                                                                                                                                                                    | 10         |
| 3004.2000       | -Containing other antibiotics                                                                                                                                                                                                                                                                | 10         |
|                 | -Containing hormones or other products of heading 29.37 but not containing antibiotics:                                                                                                                                                                                                      |            |
| 3004.3100       | -- Containing insulin                                                                                                                                                                                                                                                                        | 10         |
| 3004.3200       | -- Containing corticosteroid hormones, their derivatives or structural analogues                                                                                                                                                                                                             | 10         |
| 3004.3900       | -- Other                                                                                                                                                                                                                                                                                     | 10         |
| 3004.4000       | -Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics                                                                                                                                                                     | 10         |
|                 | -Other medicaments containing vitamins or other products of heading 29.36:                                                                                                                                                                                                                   |            |
| 3004.5010       | --- Cod liver oil                                                                                                                                                                                                                                                                            | 5          |
| 3004.5090       | --- Other                                                                                                                                                                                                                                                                                    | 10         |
|                 | -Other:                                                                                                                                                                                                                                                                                      |            |
| 3004.9010       | --- Unani ayurvedic and other oriental type medicine                                                                                                                                                                                                                                         | 10         |
| 3004.9020       | --- Homeopathic medicines                                                                                                                                                                                                                                                                    | 10         |
| 3004.9030       | --- Dextrose and saline infusion solution, with infusion set                                                                                                                                                                                                                                 | 20         |
| 3004.9040       | --- Dextrose and saline infusion solution, without saline infusion set                                                                                                                                                                                                                       | 20         |
| 3004.9050       | --- Eye drops                                                                                                                                                                                                                                                                                | 20         |
| 3004.9060       | --- Ointments, medicinal                                                                                                                                                                                                                                                                     | 20         |
| 3004.9070       | --- Aspirin, medicinal                                                                                                                                                                                                                                                                       | 10         |
| 3004.9080       | --- Sulpha drugs                                                                                                                                                                                                                                                                             | 10         |
|                 | --- Other:                                                                                                                                                                                                                                                                                   |            |
| 3004.9091       | ---- Cough syrups medicinal                                                                                                                                                                                                                                                                  | 10         |
| 3004.9092       | ---- Paracetamol                                                                                                                                                                                                                                                                             | 10         |
| 3004.9099       | ---- Other                                                                                                                                                                                                                                                                                   | 10         |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                             | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                     | (3) |
| 30.05     | <b>Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.</b>                                                                                  |     |
|           | -Adhesive dressings and other articles having an adhesive layer:                                                                                                                                                                                                                                                                                        |     |
| 3005.1010 | - - - Surgical tape in jumbo rolls                                                                                                                                                                                                                                                                                                                      | 20  |
| 3005.1090 | - - - Other                                                                                                                                                                                                                                                                                                                                             | 25  |
|           | -Other:                                                                                                                                                                                                                                                                                                                                                 |     |
| 3005.9010 | - - - Acrynol pad                                                                                                                                                                                                                                                                                                                                       | 10  |
| 3005.9090 | - - - Other                                                                                                                                                                                                                                                                                                                                             | 25  |
| 30.06     | <b>Pharmaceutical goods specified in Note 4 to this Chapter.</b>                                                                                                                                                                                                                                                                                        |     |
|           | - Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yams) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable: |     |
| 3006.1010 | - - - Vascular grafts                                                                                                                                                                                                                                                                                                                                   | 5   |
| 3006.1090 | - - - Other                                                                                                                                                                                                                                                                                                                                             | 10  |
| 3006.2000 | -Blood-grouping reagents                                                                                                                                                                                                                                                                                                                                | 20  |
| 3006.3000 | -Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient                                                                                                                                                                                                                                         | 10  |
| 3006.4000 | -Dental cements and other dental fillings; bone reconstruction cements                                                                                                                                                                                                                                                                                  | 10  |
| 3006.5000 | -First-aid boxes and kits                                                                                                                                                                                                                                                                                                                               | 20  |
| 3006.6000 | -Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides                                                                                                                                                                                                                                            | 5   |
| 3006.7000 | -Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments                                                                                                                             | 20  |
|           | - Other :                                                                                                                                                                                                                                                                                                                                               |     |
| 3006.9100 | - - Appliances identifiable for ostomy use                                                                                                                                                                                                                                                                                                              | 20  |
| 3006.9200 | - - Waste pharmaceuticals                                                                                                                                                                                                                                                                                                                               | 20  |
| 3101.0000 | <b>Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.</b>                                                                                                                                                                  | 5   |
| 31.02     | <b>Mineral or chemical fertilisers, nitrogenous.</b>                                                                                                                                                                                                                                                                                                    |     |
| 3102.1000 | -Urea, whether or not in aqueous solution                                                                                                                                                                                                                                                                                                               | 0   |
|           | -Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:                                                                                                                                                                                                                                                                |     |
| 3102.2100 | - - Ammonium sulphate                                                                                                                                                                                                                                                                                                                                   | 0   |
| 3102.2900 | - - Other                                                                                                                                                                                                                                                                                                                                               | 0   |
| 3102.3000 | -Ammonium nitrate, whether or not in aqueous solution                                                                                                                                                                                                                                                                                                   | 0   |
| 3102.4000 | -Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances                                                                                                                                                                                                                                                      | 0   |
|           | -Sodium nitrate:                                                                                                                                                                                                                                                                                                                                        |     |
| 3102.5010 | - - - Crude                                                                                                                                                                                                                                                                                                                                             | 0   |



| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                               | CD% |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                       | (3) |
| 3102.5090    | - - - Other                                                                                                                                                                                                                                               | 0   |
| 3102.6000    | -Double salts and mixtures of calcium nitrate and ammonium nitrate                                                                                                                                                                                        | 0   |
| 3102.8000    | -Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution                                                                                                                                                                                  | 0   |
| 3102.9000    | -Other, including mixtures not specified in the foregoing subheadings                                                                                                                                                                                     | 0   |
| <b>31.03</b> | <b>Mineral or chemical fertilisers, phosphatic.</b>                                                                                                                                                                                                       |     |
| 3103.1000    | -Superphosphates                                                                                                                                                                                                                                          | 0   |
| 3103.9000    | -Other                                                                                                                                                                                                                                                    | 0   |
| <b>31.04</b> | <b>Mineral or chemical fertilisers, potassic.</b>                                                                                                                                                                                                         |     |
| 3104.2000    | -Potassium chloride                                                                                                                                                                                                                                       | 0   |
| 3104.3000    | -Potassium sulphate                                                                                                                                                                                                                                       | 0   |
| 3104.9000    | -Other                                                                                                                                                                                                                                                    | 0   |
| <b>31.05</b> | <b>Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.</b> |     |
| 3105.1000    | -Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg                                                                                                                                                   | 0   |
| 3105.2000    | -Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium                                                                                                                                             | 0   |
| 3105.3000    | -Diammonium hydrogenorthophosphate (diammonium phosphate)                                                                                                                                                                                                 | 0   |
| 3105.4000    | -Ammoniumdihydrogen orthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)                                                                                                            | 0   |
|              | -Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:                                                                                                                                                   |     |
| 3105.5100    | - - Containing nitrates and phosphates                                                                                                                                                                                                                    | 0   |
| 3105.5900    | - - Other                                                                                                                                                                                                                                                 | 0   |
| 3105.6000    | -Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium                                                                                                                                                         | 0   |
| 3105.9000    | -Other                                                                                                                                                                                                                                                    | 0   |
| <b>32.01</b> | <b>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.</b>                                                                                                                                               |     |
| 3201.1000    | -Quebracho extract                                                                                                                                                                                                                                        | 5   |
| 3201.2000    | -Wattle extract                                                                                                                                                                                                                                           | 0   |
|              | -Other:                                                                                                                                                                                                                                                   |     |
| 3201.9010    | - - - Acacia catechu (cutch)                                                                                                                                                                                                                              | 5   |
| 3201.9020    | - - - Oak or chestnut extract                                                                                                                                                                                                                             | 5   |
| 3201.9030    | - - - Gambier                                                                                                                                                                                                                                             | 5   |
| 3201.9090    | - - - Other                                                                                                                                                                                                                                               | 5   |
| <b>32.02</b> | <b>Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.</b>                                                            |     |
| 3202.1000    | -Synthetic organic tanning substances                                                                                                                                                                                                                     | 5   |
|              | -Other:                                                                                                                                                                                                                                                   |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                        | (3) |
| 3202.9010 | --- Tanning substances, tanning preparations based on chromium sulphate                                                                                                                                                                                                                                    | 20  |
| 3202.9090 | --- Other                                                                                                                                                                                                                                                                                                  | 10  |
| 32.03     | Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.                                                     |     |
| 3203.0010 | --- Obtained from acacia catechu (black cutch)                                                                                                                                                                                                                                                             | 15  |
| 3203.0090 | --- Other                                                                                                                                                                                                                                                                                                  | 15  |
| 32.04     | Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined. |     |
|           | -Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:                                                                                                                                                                                                 |     |
| 3204.1100 | -- Disperse dyes and preparations based thereon                                                                                                                                                                                                                                                            | 15  |
| 3204.1200 | -- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon                                                                                                                                                                                    | 15  |
| 3204.1300 | -- Basic dyes and preparations based thereon                                                                                                                                                                                                                                                               | 0   |
| 3204.1400 | -- Direct dyes and preparations based thereon                                                                                                                                                                                                                                                              | 15  |
|           | -- Vat dyes (including those usable in that state as pigments) and preparations based thereon:                                                                                                                                                                                                             |     |
| 3204.1510 | --- Indigo blue                                                                                                                                                                                                                                                                                            | 0   |
| 3204.1590 | --- Other                                                                                                                                                                                                                                                                                                  | 5   |
| 3204.1600 | -- Reactive dyes and preparations based thereon                                                                                                                                                                                                                                                            | 15  |
| 3204.1700 | -- Pigments and preparations based thereon                                                                                                                                                                                                                                                                 | 15  |
|           | -- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19:                                                                                                                                                                                                     |     |
| 3204.1910 | --- Dyes, sulphur                                                                                                                                                                                                                                                                                          | 5   |
| 3204.1990 | --- Dyes, synthetic                                                                                                                                                                                                                                                                                        | 5   |
| 3204.2000 | -Synthetic organic products of a kind used as fluorescent brightening agents                                                                                                                                                                                                                               | 20  |
| 3204.9000 | -Other                                                                                                                                                                                                                                                                                                     | 20  |
| 3205.0000 | Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.                                                                                                                                                                                                                   | 10  |
| 32.06     | Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.                                                                                      |     |
|           | -Pigments and preparations based on titanium dioxide:                                                                                                                                                                                                                                                      |     |
| 3206.1100 | -- Containing 80 % or more by weight of titanium dioxide calculated on the dry matter                                                                                                                                                                                                                      | 5   |
| 3206.1900 | -- Other                                                                                                                                                                                                                                                                                                   | 15  |
|           | -Pigments and preparations based on chromium compounds:                                                                                                                                                                                                                                                    |     |
| 3206.2010 | --- Chrome yellow                                                                                                                                                                                                                                                                                          | 15  |
| 3206.2090 | --- Other                                                                                                                                                                                                                                                                                                  | 15  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                       | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                               | (3) |
|           | -Other colouring matter and other preparations:                                                                                                                                                                                                                                                   |     |
| 3206.4100 | -- Ultramarine and preparations based thereon                                                                                                                                                                                                                                                     | 15  |
|           | -- Lithopone and other pigments and preparations based on zinc sulphide:                                                                                                                                                                                                                          |     |
| 3206.4210 | --- Lithopone                                                                                                                                                                                                                                                                                     | 15  |
| 3206.4290 | --- Other                                                                                                                                                                                                                                                                                         | 15  |
|           | -- Other:                                                                                                                                                                                                                                                                                         |     |
| 3206.4910 | --- Master batches (coloured)                                                                                                                                                                                                                                                                     | 15  |
| 3206.4920 | --- Pigments and preparations based on cadmium compounds                                                                                                                                                                                                                                          | 15  |
| 3206.4930 | --- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)                                                                                                                                                                                                        | 15  |
| 3206.4990 | --- Other                                                                                                                                                                                                                                                                                         | 5   |
|           | -Inorganic products of a kind used as luminophores:                                                                                                                                                                                                                                               |     |
| 3206.5010 | --- Fluorescent powder                                                                                                                                                                                                                                                                            | 5   |
| 3206.5090 | --- Inorganic products of a kind used as luminophores                                                                                                                                                                                                                                             | 15  |
| 32.07     | <b>Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.</b> |     |
|           | -Prepared pigments, prepared opacifiers, prepared colours and similar preparations:                                                                                                                                                                                                               |     |
| 3207.1010 | --- Opacifiers                                                                                                                                                                                                                                                                                    | 5   |
| 3207.1020 | --- Ceramic Colours                                                                                                                                                                                                                                                                               | 0   |
| 3207.1090 | --- Other                                                                                                                                                                                                                                                                                         | 10  |
| 3207.2000 | -Vitrifiable enamels and glazes, engobes (slips) and similar preparations                                                                                                                                                                                                                         | 10  |
| 3207.3000 | -Liquid lustres and similar preparations                                                                                                                                                                                                                                                          | 10  |
|           | -Glass frit and other glass, in the form of powder, granules or flakes:                                                                                                                                                                                                                           |     |
| 3207.4010 | --- Glass frit                                                                                                                                                                                                                                                                                    | 0   |
| 3207.4090 | --- Other                                                                                                                                                                                                                                                                                         | 0   |
| 32.08     | <b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.</b>                                                                 |     |
|           | -Based on polyesters:                                                                                                                                                                                                                                                                             |     |
| 3208.1010 | --- Based on polyamides                                                                                                                                                                                                                                                                           | 10  |
| 3208.1020 | --- Varnishes                                                                                                                                                                                                                                                                                     | 20  |
| 3208.1090 | --- Other                                                                                                                                                                                                                                                                                         | 20  |
|           | -Based on acrylic or vinyl polymers:                                                                                                                                                                                                                                                              |     |
| 3208.2010 | --- Varnishes                                                                                                                                                                                                                                                                                     | 20  |
| 3208.2090 | --- Other                                                                                                                                                                                                                                                                                         | 20  |
|           | -Other:                                                                                                                                                                                                                                                                                           |     |
| 3208.9010 | --- Varnishes                                                                                                                                                                                                                                                                                     | 20  |
| 3208.9090 | --- Other                                                                                                                                                                                                                                                                                         | 20  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                             | CD% |
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| (1)       | (2)                                                                                                                                                                                                                                                                     | (3) |
| 32.09     | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.                                                                                                 |     |
|           | -Based on acrylic or vinyl polymers:                                                                                                                                                                                                                                    |     |
| 3209.1010 | --- Varnishes                                                                                                                                                                                                                                                           | 20  |
| 3209.1090 | --- Other                                                                                                                                                                                                                                                               | 25  |
|           | -Other:                                                                                                                                                                                                                                                                 |     |
| 3209.9010 | --- Lacquered blue, golden and silver                                                                                                                                                                                                                                   | 5   |
| 3209.9090 | --- Other                                                                                                                                                                                                                                                               | 20  |
| 32.10     | Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.                                                                                                                                  |     |
| 3210.0010 | --- Distempers                                                                                                                                                                                                                                                          | 20  |
| 3210.0020 | --- Prepared water pigments of a kind used for finishing leather                                                                                                                                                                                                        | 20  |
| 3210.0090 | --- Other                                                                                                                                                                                                                                                               | 20  |
| 32.11     | Prepared driers.                                                                                                                                                                                                                                                        |     |
| 3211.0010 | --- For leather                                                                                                                                                                                                                                                         | 10  |
| 3211.0090 | --- Other                                                                                                                                                                                                                                                               | 20  |
| 32.12     | Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale. |     |
| 3212.1000 | -Stamping foils                                                                                                                                                                                                                                                         | 20  |
|           | -Other:                                                                                                                                                                                                                                                                 |     |
| 3212.9010 | --- Aluminium paste and powder                                                                                                                                                                                                                                          | 15  |
| 3212.9020 | --- Pigments in paint or enamel media                                                                                                                                                                                                                                   | 20  |
| 3212.9030 | --- Emitter paste for tube lights                                                                                                                                                                                                                                       | 5   |
| 3212.9090 | --- Other                                                                                                                                                                                                                                                               | 20  |
| 32.13     | Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.                                                                                            |     |
| 3213.1000 | -Colours in sets                                                                                                                                                                                                                                                        | 20  |
| 3213.9000 | -Other                                                                                                                                                                                                                                                                  | 20  |
| 32.14     | Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.                                                                |     |
|           | -Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:                                                                                                                                                              |     |
| 3214.1010 | --- Glaziers putty (mastic based on oil)                                                                                                                                                                                                                                | 20  |
| 3214.1020 | --- Grafting putty (mastic based on wax)                                                                                                                                                                                                                                | 20  |
| 3214.1030 | --- Resin cements                                                                                                                                                                                                                                                       | 20  |
| 3214.1050 | --- Capping cement for bulbs and tube lights                                                                                                                                                                                                                            | 5   |
| 3214.1090 | --- Other                                                                                                                                                                                                                                                               | 20  |
|           | -Other:                                                                                                                                                                                                                                                                 |     |
| 3214.9010 | --- Silicon sealant                                                                                                                                                                                                                                                     | 20  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                 | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                         | (3) |
| 3214.9090 | --- Other                                                                                                                                                                                                                                                                                                                                                   | 20  |
| 32.15     | <b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.</b>                                                                                                                                                                                                                                                           |     |
|           | - Printing ink:                                                                                                                                                                                                                                                                                                                                             |     |
|           | - - Black:                                                                                                                                                                                                                                                                                                                                                  |     |
| 3215.1110 | --- Rolling coating printing ink                                                                                                                                                                                                                                                                                                                            | 0   |
| 3215.1190 | --- Other                                                                                                                                                                                                                                                                                                                                                   | 20  |
|           | - - Other:                                                                                                                                                                                                                                                                                                                                                  |     |
| 3215.1910 | --- Fluorescent ink                                                                                                                                                                                                                                                                                                                                         | 15  |
| 3215.1990 | --- Other                                                                                                                                                                                                                                                                                                                                                   | 20  |
|           | -Other:                                                                                                                                                                                                                                                                                                                                                     |     |
| 3215.9010 | --- Inks for ball points pens, fine liners and fibre tips                                                                                                                                                                                                                                                                                                   | 10  |
| 3215.9090 | --- Other                                                                                                                                                                                                                                                                                                                                                   | 20  |
| 33.01     | <b>Essential oils (terpeneless or not), including concrete and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.</b> |     |
|           | -Essential oils of citrus fruit:                                                                                                                                                                                                                                                                                                                            |     |
| 3301.1200 | -- Of orange                                                                                                                                                                                                                                                                                                                                                | 10  |
| 3301.1300 | -- Of lemon                                                                                                                                                                                                                                                                                                                                                 | 10  |
| 3301.1900 | -- Other                                                                                                                                                                                                                                                                                                                                                    | 10  |
|           | -Essential oils other than those of citrus fruit:                                                                                                                                                                                                                                                                                                           |     |
| 3301.2400 | -- Of peppermint ( <i>Mentha piperita</i> )                                                                                                                                                                                                                                                                                                                 | 10  |
| 3301.2500 | -- Of other mints                                                                                                                                                                                                                                                                                                                                           | 10  |
|           | - - Other:                                                                                                                                                                                                                                                                                                                                                  |     |
| 3301.2910 | --- Of citronella                                                                                                                                                                                                                                                                                                                                           | 10  |
| 3301.2920 | --- Of eucalyptus                                                                                                                                                                                                                                                                                                                                           | 10  |
| 3301.2990 | --- Other                                                                                                                                                                                                                                                                                                                                                   | 10  |
| 3301.3000 | -Resinoids                                                                                                                                                                                                                                                                                                                                                  | 10  |
|           | -Other:                                                                                                                                                                                                                                                                                                                                                     |     |
| 3301.9010 | --- Concentrates of essential oils                                                                                                                                                                                                                                                                                                                          | 10  |
| 3301.9090 | --- Other                                                                                                                                                                                                                                                                                                                                                   | 10  |
| 33.02     | <b>Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.</b>                                                                   |     |
|           | -Of a kind used in the food or drink industries:                                                                                                                                                                                                                                                                                                            |     |
| 3302.1010 | --- Flavours and concentrates for use in aerated beverages                                                                                                                                                                                                                                                                                                  | 10  |
| 3302.1020 | --- Flavours and concentrates for use in food industry                                                                                                                                                                                                                                                                                                      | 10  |
| 3302.1090 | --- Other                                                                                                                                                                                                                                                                                                                                                   | 10  |
|           | -Other:                                                                                                                                                                                                                                                                                                                                                     |     |
| 3302.9010 | --- Of a kind used in cosmetics industry                                                                                                                                                                                                                                                                                                                    | 10  |
| 3302.9090 | --- Other                                                                                                                                                                                                                                                                                                                                                   | 10  |
| 33.03     | <b>Perfumes and toilet waters.</b>                                                                                                                                                                                                                                                                                                                          |     |
| 3303.0010 | --- Eau-de-cologne                                                                                                                                                                                                                                                                                                                                          | 35  |
| 3303.0020 | --- Perfumes                                                                                                                                                                                                                                                                                                                                                | 35  |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                                                                  | CD% |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                                                          | (3) |
| 3303.0090    | --- Other                                                                                                                                                                                                                                                                                    | 35  |
| <b>33.04</b> | <b>Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.</b>                                                                                                    |     |
| 3304.1000    | -Lip make-up preparations                                                                                                                                                                                                                                                                    | 35  |
| 3304.2000    | -Eye make-up preparations                                                                                                                                                                                                                                                                    | 35  |
|              | -Manicure or pedicure preparations:                                                                                                                                                                                                                                                          |     |
| 3304.3010    | --- Nail polish                                                                                                                                                                                                                                                                              | 35  |
| 3304.3090    | --- Other                                                                                                                                                                                                                                                                                    | 35  |
|              | -Other:                                                                                                                                                                                                                                                                                      |     |
|              | -- Powders, whether or not compressed:                                                                                                                                                                                                                                                       |     |
| 3304.9110    | --- Face powder                                                                                                                                                                                                                                                                              | 35  |
| 3304.9120    | --- Talcum powder                                                                                                                                                                                                                                                                            | 35  |
| 3304.9190    | --- Other                                                                                                                                                                                                                                                                                    | 35  |
|              | -- Other:                                                                                                                                                                                                                                                                                    |     |
| 3304.9910    | --- Face and skin creams and lotions                                                                                                                                                                                                                                                         | 35  |
| 3304.9920    | --- Tonics and skin food                                                                                                                                                                                                                                                                     | 35  |
| 3304.9990    | --- Other                                                                                                                                                                                                                                                                                    | 35  |
| <b>33.05</b> | <b>Preparations for use on the hair.</b>                                                                                                                                                                                                                                                     |     |
| 3305.1000    | -Shampoos                                                                                                                                                                                                                                                                                    | 35  |
| 3305.2000    | -Preparations for permanent waving or straightening                                                                                                                                                                                                                                          | 35  |
| 3305.3000    | - Hair lacquers                                                                                                                                                                                                                                                                              | 35  |
|              | -Other:                                                                                                                                                                                                                                                                                      |     |
| 3305.9010    | --- Cream for hair                                                                                                                                                                                                                                                                           | 35  |
| 3305.9020    | --- Dyes for hair                                                                                                                                                                                                                                                                            | 35  |
| 3305.9090    | --- Other                                                                                                                                                                                                                                                                                    | 35  |
| <b>33.06</b> | <b>Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.</b>                                                                                                           |     |
|              | -Dentifrices:                                                                                                                                                                                                                                                                                |     |
| 3306.1010    | --- Tooth paste                                                                                                                                                                                                                                                                              | 35  |
| 3306.1090    | --- Other                                                                                                                                                                                                                                                                                    | 35  |
| 3306.2000    | -Yarn used to clean between the teeth (dental floss)                                                                                                                                                                                                                                         | 35  |
| 3306.9000    | -Other                                                                                                                                                                                                                                                                                       | 35  |
| <b>33.07</b> | <b>Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.</b> |     |
| 3307.1000    | -Pre-shave, shaving or after-shave preparations                                                                                                                                                                                                                                              | 35  |
| 3307.2000    | -Personal deodorants and antiperspirants                                                                                                                                                                                                                                                     | 35  |
| 3307.3000    | -Perfumed bath salts and other bath preparations                                                                                                                                                                                                                                             | 35  |
|              | -Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:                                                                                                                                                                            |     |
| 3307.4100    | -- "Agarbatti" and other odoriferous preparations which operate by burning                                                                                                                                                                                                                   | 35  |
| 3307.4900    | -- Other                                                                                                                                                                                                                                                                                     | 35  |
|              | -Other:                                                                                                                                                                                                                                                                                      |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | (3) |
| 3307.9010 | - - - Contact lens solution                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 35  |
| 3307.9090 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 35  |
| 34.01     | <b>Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.</b>                                                     |     |
|           | -Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:                                                                                                                                                                                                                                                                      |     |
| 3401.1100 | - - For toilet use (including medicated products)                                                                                                                                                                                                                                                                                                                                                                                                                                     | 35  |
| 3401.1900 | - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 35  |
| 3401.2000 | -Soap in other forms                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 35  |
| 3401.3000 | -Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap                                                                                                                                                                                                                                                                                                                     | 35  |
| 34.02     | <b>Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.</b>                                                                                                                                                                                                                                    |     |
|           | -Organic surface-active agents, whether or not put up for retail sale:                                                                                                                                                                                                                                                                                                                                                                                                                |     |
|           | - - Anionic:                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |
| 3402.1110 | - - - Sulphonic acid(Soft)                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 10  |
| 3402.1190 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 20  |
|           | - - Cationic:                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |     |
| 3402.1210 | - - - Pharmaceutical grade                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 10  |
| 3402.1220 | - - - Other than in retail packing                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 20  |
| 3402.1290 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 20  |
| 3402.1300 | - - Non-ionic                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 20  |
|           | - - Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |     |
| 3402.1910 | - - - Cocoamidopropyl betaine (CAPB)                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 5   |
| 3402.1990 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 15  |
| 3402.2000 | -Preparations put up for retail sale                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 25  |
| 3402.9000 | -Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 25  |
| 34.03     | <b>Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals.</b> |     |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                                                                                                                  | CD% |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                                                                                                          | (3) |
|              | -Containing petroleum oils or oils obtained from bituminous minerals:                                                                                                                                                                                                                                                                        |     |
|              | -- Preparations for the treatment of textile materials, leather, furskins or other materials:                                                                                                                                                                                                                                                |     |
| 3403.1110    | --- Of a kind used in the leather or like industries                                                                                                                                                                                                                                                                                         | 20  |
| 3403.1120    | --- Of a kind used in the paper or like industries                                                                                                                                                                                                                                                                                           | 20  |
|              | --- Of a kind used in the textile or like industries:                                                                                                                                                                                                                                                                                        |     |
| 3403.1131    | --- -Spin finish oil                                                                                                                                                                                                                                                                                                                         | 0   |
| 3403.1139    | --- -Other                                                                                                                                                                                                                                                                                                                                   | 20  |
| 3403.1190    | --- Other                                                                                                                                                                                                                                                                                                                                    | 20  |
|              | -- Other:                                                                                                                                                                                                                                                                                                                                    |     |
| 3403.1910    | --- Greases                                                                                                                                                                                                                                                                                                                                  | 20  |
| 3403.1990    | --- Other                                                                                                                                                                                                                                                                                                                                    | 20  |
|              | -Other:                                                                                                                                                                                                                                                                                                                                      |     |
|              | -- Preparations for the treatment of textile material, leather, furskins or other materials:                                                                                                                                                                                                                                                 |     |
| 3403.9110    | --- Of a kind used in the leather or like industries including fat liquors                                                                                                                                                                                                                                                                   | 20  |
| 3403.9120    | --- Of a kind used in the paper or like industries                                                                                                                                                                                                                                                                                           | 20  |
|              | --- Of a kind used in the textile or like industries:                                                                                                                                                                                                                                                                                        |     |
| 3403.9131    | --- -Spin finish oil                                                                                                                                                                                                                                                                                                                         | 0   |
| 3403.9139    | --- -Other                                                                                                                                                                                                                                                                                                                                   | 20  |
| 3403.9190    | --- Other                                                                                                                                                                                                                                                                                                                                    | 20  |
|              | -- Other:                                                                                                                                                                                                                                                                                                                                    |     |
| 3403.9910    | --- Mould release preparations                                                                                                                                                                                                                                                                                                               | 5   |
| 3403.9990    | --- Other                                                                                                                                                                                                                                                                                                                                    | 20  |
| <b>34.04</b> | <b>Artificial waxes and prepared waxes.</b>                                                                                                                                                                                                                                                                                                  |     |
| 3404.2000    | -Of poly (oxyethylene) (polyethylene glycol)                                                                                                                                                                                                                                                                                                 | 5   |
|              | -Other:                                                                                                                                                                                                                                                                                                                                      |     |
| 3404.9010    | --- Sealing waxes                                                                                                                                                                                                                                                                                                                            | 10  |
| 3404.9020    | --- Of chemically modified lignite                                                                                                                                                                                                                                                                                                           | 5   |
| 3404.9030    | --- Wax for wax jet engraver                                                                                                                                                                                                                                                                                                                 | 0   |
| 3404.9040    | --- Wax for fungicides                                                                                                                                                                                                                                                                                                                       | 0   |
| 3404.9090    | --- Other                                                                                                                                                                                                                                                                                                                                    | 10  |
| <b>34.05</b> | <b>Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.</b> |     |
|              | -Polishes, creams and similar preparations for footwear or leather:                                                                                                                                                                                                                                                                          |     |
| 3405.1010    | --- For footwear                                                                                                                                                                                                                                                                                                                             | 25  |
| 3405.1020    | --- For leather                                                                                                                                                                                                                                                                                                                              | 10  |
| 3405.2000    | -Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork                                                                                                                                                                                                                                 | 10  |
| 3405.3000    | -Polishes and similar preparations for coachwork, other than metal polishes                                                                                                                                                                                                                                                                  | 25  |
| 3405.4000    | -Scouring pastes and powders and other scouring preparations                                                                                                                                                                                                                                                                                 | 5   |
| 3405.9000    | -Other                                                                                                                                                                                                                                                                                                                                       | 25  |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                        | (3) |
| 3406.0000 | Candles, tapers and the like.                                                                                                                                                                                                                                                                                                                              | 25  |
| 34.07     | Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate). |     |
| 3407.0010 | - - - Dental wax and other preparations for use in dentistry                                                                                                                                                                                                                                                                                               | 10  |
| 3407.0090 | - - - Other                                                                                                                                                                                                                                                                                                                                                | 10  |
| 35.01     | Casein, caseinates and other casein derivatives; casein glues.                                                                                                                                                                                                                                                                                             |     |
| 3501.1000 | -Casein                                                                                                                                                                                                                                                                                                                                                    | 10  |
| 3501.9000 | -Other                                                                                                                                                                                                                                                                                                                                                     | 10  |
| 35.02     | Albumins, (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.                                                                                                                                                               |     |
|           | -Egg albumin:                                                                                                                                                                                                                                                                                                                                              |     |
| 3502.1100 | - - Dried                                                                                                                                                                                                                                                                                                                                                  | 10  |
| 3502.1900 | - - Other                                                                                                                                                                                                                                                                                                                                                  | 10  |
| 3502.2000 | -Milk albumin, including concentrates of two or more whey proteins                                                                                                                                                                                                                                                                                         | 10  |
| 3502.9000 | -Other                                                                                                                                                                                                                                                                                                                                                     | 10  |
| 35.03     | Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.                                                                                                                                 |     |
| 3503.0010 | - - - Gelatin                                                                                                                                                                                                                                                                                                                                              | 10  |
| 3503.0020 | - - - Gelatin of pharmaceutical grade                                                                                                                                                                                                                                                                                                                      | 5   |
| 3503.0090 | - - - Other                                                                                                                                                                                                                                                                                                                                                | 15  |
| 3504.0000 | Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.                                                                                                                                                                                                  | 5   |
| 35.05     | Dextrins and other modified starches (for example, pre-gelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.                                                                                                                                                                                            |     |
|           | -Dextrins and other modified starches:                                                                                                                                                                                                                                                                                                                     |     |
| 3505.1010 | - - - Dextrins                                                                                                                                                                                                                                                                                                                                             | 15  |
| 3505.1020 | - - - Dextrins of pharmaceutical grade                                                                                                                                                                                                                                                                                                                     | 10  |
| 3505.1090 | - - - Other                                                                                                                                                                                                                                                                                                                                                | 20  |
|           | -Glues:                                                                                                                                                                                                                                                                                                                                                    |     |
| 3505.2010 | - - - Starch based glues                                                                                                                                                                                                                                                                                                                                   | 20  |
| 3505.2020 | - - - Dextrin based glues                                                                                                                                                                                                                                                                                                                                  | 20  |
| 3505.2030 | - - - Printing gum (pre-gelatinized modified 0% starch for textile printing)                                                                                                                                                                                                                                                                               | 0   |
| 3505.2090 | - - - Other                                                                                                                                                                                                                                                                                                                                                | 20  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                          | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                  | (3) |
| 35.06     | Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg. |     |
| 3506.1000 | -Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg                                                                                   | 20  |
|           | -Other:                                                                                                                                                                                                              |     |
|           | - - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber:                                                                                                                                             |     |
| 3506.9110 | - - - Shoe adhesives                                                                                                                                                                                                 | 10  |
| 3506.9190 | - - - Other                                                                                                                                                                                                          | 20  |
|           | - - Other:                                                                                                                                                                                                           |     |
| 3506.9910 | - - - Sealant having methyl ethyl ketone from 60 % to 70 % and ethyl acetate from 10 % to 20 %.                                                                                                                      | 5   |
| 3506.9990 | - - - Other                                                                                                                                                                                                          | 20  |
| 35.07     | Enzymes; prepared enzymes not elsewhere specified or included.                                                                                                                                                       |     |
| 3507.1000 | -Rennet and concentrates thereof                                                                                                                                                                                     | 10  |
| 3507.9000 | -Other                                                                                                                                                                                                               | 10  |
| 3601.0000 | Propellant powders                                                                                                                                                                                                   | 20  |
| 3602.0000 | Prepared explosives, other than propellant powders                                                                                                                                                                   | 20  |
| 3603.0000 | Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.                                                                                                                        | 20  |
| 36.04     | Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.                                                                                                                              |     |
| 3604.1000 | -Fireworks                                                                                                                                                                                                           | 25  |
| 3604.9000 | -Other                                                                                                                                                                                                               | 25  |
| 3605.0000 | Matches, other than pyrotechnic articles of heading 36.04.                                                                                                                                                           | 25  |
| 36.06     | Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.                                                                                     |     |
| 3606.1000 | -Liquid or liquefied gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm <sup>3</sup>                                                | 20  |
| 3606.9000 | -Other                                                                                                                                                                                                               | 20  |
| 37.01     | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.           |     |
| 3701.1000 | -For X-ray                                                                                                                                                                                                           | 5   |
| 3701.2000 | -Instant print film                                                                                                                                                                                                  | 5   |
|           | -Other plates and film, with any side exceeding 255 mm:                                                                                                                                                              |     |
| 3701.3010 | - - - Of a kind used in textile printing                                                                                                                                                                             | 5   |
| 3701.3020 | - - - Photo polymers and CTP plates of a kind used in printing Of news papers and magazines                                                                                                                          | 10  |
| 3701.3030 | - - - Presensitized printing plates                                                                                                                                                                                  | 15  |
| 3701.3090 | - - - Other                                                                                                                                                                                                          | 20  |
|           | -Other:                                                                                                                                                                                                              |     |

| PCT CODE         | DESCRIPTION                                                                                                                                                             | CD% |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                     | (3) |
| 3701.9100        | -- For colour photography (polychrome)                                                                                                                                  | 5   |
| 3701.9900        | -- Other                                                                                                                                                                | 5   |
| <b>37.02</b>     | <b>Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.</b> |     |
| 3702.1000        | -For X-ray                                                                                                                                                              | 5   |
|                  | -Other film, without perforations, of a width not exceeding 105 mm:                                                                                                     |     |
| 3702.3100        | -- For colour photography (polychrome)                                                                                                                                  | 5   |
| 3702.3200        | -- Other, with silver halide emulsion                                                                                                                                   | 5   |
| 3702.3900        | -- Other                                                                                                                                                                | 5   |
|                  | -Other film, without perforations, of a width exceeding 105 mm:                                                                                                         |     |
| 3702.4100        | -- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)                                                                     | 5   |
| 3702.4200        | -- Of a width exceeding 610 mm and of a length exceeding 200m, other than for colour photography                                                                        | 5   |
| 3702.4300        | -- Of a width exceeding 610 mm and of a length not exceeding 200 m                                                                                                      | 5   |
| 3702.4400        | -- Of a width exceeding 105 mm but not exceeding 610 mm                                                                                                                 | 5   |
|                  | -Other film, for colour photography (polychrome):                                                                                                                       |     |
| 3702.5100        | -- Of a width not exceeding 16 mm and of a length not exceeding 14 m                                                                                                    | 5   |
| 3702.5200        | -- Of a width not exceeding 16 mm and of a length exceeding 14 m                                                                                                        | 5   |
| 3702.5300        | -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides                                                                    | 5   |
| 3702.5400        | -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides                                                         | 5   |
| 3702.5500        | -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m                                                                                    | 5   |
| 3702.5600        | -- Of a width exceeding 35 mm                                                                                                                                           | 5   |
|                  | -Other:                                                                                                                                                                 |     |
| 3702.9100        | -- Of a width not exceeding 16 mm                                                                                                                                       | 5   |
| 3702.9300        | -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m                                                                                | 5   |
| 3702.9400        | -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m                                                                                    | 5   |
| 3702.9500        | -- Of a width exceeding 35 mm                                                                                                                                           | 5   |
| <b>37.03</b>     | <b>Photographic paper, paperboard and textiles, sensitised, unexposed.</b>                                                                                              |     |
| 3703.1000        | -In rolls of a width exceeding 610 mm                                                                                                                                   | 5   |
| 3703.2000        | - Other for colour photography (polychrome)                                                                                                                             | 5   |
| 3703.9000        | -Other                                                                                                                                                                  | 5   |
| <b>3704.0000</b> | <b>Photographic plates, film, paper, paperboard and textiles, exposed but not developed.</b>                                                                            | 5   |
| <b>37.05</b>     | <b>Photographic plates and film, exposed and developed, other than cinematographic film.</b>                                                                            |     |
| 3705.1000        | -For offset reproduction                                                                                                                                                | 5   |
|                  | -Other:                                                                                                                                                                 |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                         | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                 | (3) |
| 3705.9010 | --- Aerial survey films depicting only topographical features of a kind suitable for use in making maps or charts                                                                                                                                                   | 5   |
| 3705.9020 | --- Microfiches                                                                                                                                                                                                                                                     | 5   |
| 3705.9090 | --- Other                                                                                                                                                                                                                                                           | 5   |
| 37.06     | <b>Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.</b>                                                                                                                                     |     |
| 3706.1000 | -Of a width of 35 mm or more                                                                                                                                                                                                                                        | 5   |
| 3706.9000 | -Other                                                                                                                                                                                                                                                              | 5   |
| 37.07     | <b>Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.</b>                        |     |
| 3707.1000 | -Sensitising emulsions                                                                                                                                                                                                                                              | 5   |
| 3707.9000 | -Other                                                                                                                                                                                                                                                              | 5   |
| 38.01     | <b>Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.</b>                                                                                  |     |
| 3801.1000 | -Artificial graphite                                                                                                                                                                                                                                                | 5   |
| 3801.2000 | -Colloidal or semi-colloidal graphite                                                                                                                                                                                                                               | 5   |
| 3801.3000 | -Carbonaceous pastes for electrodes and similar pastes for furnace linings                                                                                                                                                                                          | 5   |
| 3801.9000 | -Other                                                                                                                                                                                                                                                              | 5   |
| 38.02     | <b>Activated carbon; activated natural mineral products; animal black, including spent animal black.</b>                                                                                                                                                            |     |
| 3802.1000 | -Activated carbon                                                                                                                                                                                                                                                   | 10  |
| 3802.9000 | -Other                                                                                                                                                                                                                                                              | 10  |
| 3803.0000 | <b>Tall oil, whether or not refined.</b>                                                                                                                                                                                                                            | 0   |
| 3804.0000 | <b>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 38.03.</b>                                                                        | 5   |
| 38.05     | <b>Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.</b> |     |
| 3805.1000 | -Gum, wood or sulphate turpentine oils                                                                                                                                                                                                                              | 10  |
| 3805.9000 | -Other                                                                                                                                                                                                                                                              | 10  |
| 38.06     | <b>Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.</b>                                                                                                                                                                       |     |
|           | -Rosin and resin acids:                                                                                                                                                                                                                                             |     |
| 3806.1010 | --- Gum Rosin                                                                                                                                                                                                                                                       | 5   |
| 3806.1090 | --- Other                                                                                                                                                                                                                                                           | 10  |
| 3806.2000 | -Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts                                                                                                                                                        | 10  |
| 3806.3000 | -Ester gums                                                                                                                                                                                                                                                         | 10  |
| 3806.9000 | -Other                                                                                                                                                                                                                                                              | 10  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                      | CD% |
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| (1)       | (2)                                                                                                                                                                                                                                                                                              | (3) |
| 3807.0000 | Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.                                                                                                                                | 10  |
| 38.08     | Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly papers). |     |
|           | - Goods specified in Subheading Note 1 to this Chapter:                                                                                                                                                                                                                                          |     |
| 3808.5010 | --- Products registered under the Agricultural Pesticides Ordinance 1971                                                                                                                                                                                                                         | 5   |
| 3808.5090 | --- Other                                                                                                                                                                                                                                                                                        | 25  |
|           | - Other :                                                                                                                                                                                                                                                                                        |     |
|           | -- Insecticides:                                                                                                                                                                                                                                                                                 |     |
| 3808.9110 | --- Mosquito coils, mats and the like                                                                                                                                                                                                                                                            | 25  |
| 3808.9120 | --- Naphthalene balls                                                                                                                                                                                                                                                                            | 25  |
| 3808.9130 | --- Sex pheromone                                                                                                                                                                                                                                                                                | 0   |
| 3808.9140 | --- PB rope L& LTT                                                                                                                                                                                                                                                                               | 0   |
| 3808.9150 | --- Para dichlorobenzene blocks                                                                                                                                                                                                                                                                  | 25  |
| 3808.9160 | --- Preparations put up in retail packing for agriculture                                                                                                                                                                                                                                        | 5   |
| 3808.9170 | --- Products registered under the Agricultural Pesticides Ordinance 1971                                                                                                                                                                                                                         | 5   |
| 3808.9180 | --- Phosphatic insecticides                                                                                                                                                                                                                                                                      | 5   |
|           | --- Other:                                                                                                                                                                                                                                                                                       |     |
| 3808.9191 | ---- Eamectine benzoate                                                                                                                                                                                                                                                                          | 10  |
| 3808.9199 | ---- Other                                                                                                                                                                                                                                                                                       | 5   |
|           | -- Fungicides:                                                                                                                                                                                                                                                                                   |     |
| 3808.9210 | --- Products registered under the Agricultural Pesticides Ordinance 1971                                                                                                                                                                                                                         | 0   |
| 3808.9290 | --- Other                                                                                                                                                                                                                                                                                        | 0   |
|           | - - Herbicides, anti-sprouting products and plant-growth regulators:                                                                                                                                                                                                                             |     |
| 3808.9310 | --- Products registered under the Agricultural Pesticides Ordinance 1971                                                                                                                                                                                                                         | 5   |
| 3808.9390 | --- Other                                                                                                                                                                                                                                                                                        | 5   |
|           |                                                                                                                                                                                                                                                                                                  |     |
| 3808.9400 | -- Disinfectants                                                                                                                                                                                                                                                                                 | 5   |
|           | -- Other:                                                                                                                                                                                                                                                                                        |     |
| 3808.9910 | --- Products registered under the Agricultural Pesticides Ordinance 1971                                                                                                                                                                                                                         | 5   |
| 3808.9990 | --- Other                                                                                                                                                                                                                                                                                        | 20  |
| 38.09     | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.                                 |     |
| 3809.1000 | -With a basis of amylaceous substances                                                                                                                                                                                                                                                           | 15  |
|           | -Other:                                                                                                                                                                                                                                                                                          |     |
|           | -- Of a kind used in the textile or like industries:                                                                                                                                                                                                                                             |     |

| DAY CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                            | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                    | (3) |
| 3809.9110 | - - - Printing gum (preparation of modified starches with other gums having specific application in textile printing)                                                                                                                                                                                  | 0   |
| 3809.9190 | - - - Other                                                                                                                                                                                                                                                                                            | 15  |
| 3809.9200 | - - Of a kind used in the paper or like industries                                                                                                                                                                                                                                                     | 15  |
| 3809.9300 | - - Of a kind used in the leather or like industries                                                                                                                                                                                                                                                   | 15  |
| 38.10     | <b>Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.</b> |     |
| 3810.1000 | -Pickling preparations for metal surfaces; soldering brazing or welding powders and pastes consisting of metal and other materials                                                                                                                                                                     | 5   |
| 3810.9000 | -Other                                                                                                                                                                                                                                                                                                 | 20  |
| 38.11     | <b>Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.</b>                                             |     |
|           | -Anti-knock preparations:                                                                                                                                                                                                                                                                              |     |
| 3811.1100 | - - Based on lead compounds                                                                                                                                                                                                                                                                            | 20  |
| 3811.1900 | - - Other                                                                                                                                                                                                                                                                                              | 25  |
|           | -Additives for lubricating oils:                                                                                                                                                                                                                                                                       |     |
| 3811.2100 | - - Containing petroleum oils or oils obtained from bituminous minerals                                                                                                                                                                                                                                | 5   |
| 3811.2900 | - - Other                                                                                                                                                                                                                                                                                              | 5   |
| 3811.9000 | -Other                                                                                                                                                                                                                                                                                                 | 5   |
| 38.12     | <b>Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.</b>                                                                                             |     |
| 3812.1000 | -Prepared rubber accelerators                                                                                                                                                                                                                                                                          | 5   |
| 3812.2000 | -Compound plasticizers for rubber or plastics                                                                                                                                                                                                                                                          | 15  |
| 3812.3000 | -Anti-oxidising preparations and other compound stabilisers for rubber or plastics                                                                                                                                                                                                                     | 5   |
| 3813.0000 | <b>Preparations and charges for fire- extinguishers; charged fire-extinguishing grenades.</b>                                                                                                                                                                                                          | 20  |
| 3814.0000 | <b>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.</b>                                                                                                                                                                               | 20  |
| 38.15     | <b>Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.</b>                                                                                                                                                                                     |     |
|           | -Supported catalysts:                                                                                                                                                                                                                                                                                  |     |
| 3815.1100 | - - With nickel or nickel compounds as the active substance                                                                                                                                                                                                                                            | 5   |
| 3815.1200 | - - With precious metal or precious metal compounds as the active substance                                                                                                                                                                                                                            | 5   |
|           | - - Other:                                                                                                                                                                                                                                                                                             |     |
| 3815.1910 | - - - Antimony triacetate                                                                                                                                                                                                                                                                              | 5   |
| 3815.1990 | - - - Other                                                                                                                                                                                                                                                                                            | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                              | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                      | (3) |
| 3815.9000 | -Other                                                                                                                                                                                                                   | 5   |
| 3816.0000 | Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.                                                                                                                   | 5   |
| 3817.0000 | Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading 27.07 or 29.02.                                                                                                                            | 5   |
| 3818.0000 | Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.                                                                          | 5   |
| 38.19     | Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.                         |     |
| 3819.0010 | - - - Hydraulic brake fluids                                                                                                                                                                                             | 20  |
| 3819.0090 | - - - Other                                                                                                                                                                                                              | 20  |
| 3820.0000 | Anti-freezing preparations and prepared de-icing fluids.                                                                                                                                                                 | 20  |
| 3821.0000 | Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells                                                                         | 5   |
| 3822.0000 | Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.                       | 20  |
| 38.23     | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.                                                                                                                               |     |
|           | -Industrial monocarboxylic fatty acids; acid oils from refining:                                                                                                                                                         |     |
| 3823.1100 | - - Stearic acid                                                                                                                                                                                                         | 20  |
| 3823.1200 | - - Oleic acid                                                                                                                                                                                                           | 5   |
| 3823.1300 | - - Tail oil fatty acids                                                                                                                                                                                                 | 20  |
|           | - - Other:                                                                                                                                                                                                               |     |
| 3823.1910 | - - - Palm fatty acid distillate                                                                                                                                                                                         | 15  |
| 3823.1920 | - - - Palm acid oil                                                                                                                                                                                                      | 10  |
| 3823.1930 | - - - Fatty acid distillate                                                                                                                                                                                              | 15  |
| 3823.1990 | - - - Other                                                                                                                                                                                                              | 15  |
| 3823.7000 | -Industrial fatty alcohols                                                                                                                                                                                               | 15  |
| 38.24     | Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. |     |
| 3824.1000 | -Prepared binders for foundry moulds or cores                                                                                                                                                                            | 0   |
| 3824.3000 | -Non-agglomerated metal carbides mixed together or with metallic binders                                                                                                                                                 | 10  |
| 3824.4000 | -Prepared additives for cements, mortars or concretes                                                                                                                                                                    | 20  |
| 3824.5000 | -Non-refractory mortars and concretes                                                                                                                                                                                    | 20  |
| 3824.6000 | -Sorbitol other than that of subheading No. 2905.44                                                                                                                                                                      | 20  |
|           | - Mixtures containing halogenated derivatives of methane, ethane or propane :                                                                                                                                            |     |
| 3824.7100 | - - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)                                                              | 15  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                  | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                          | (3) |
| 3824.7200 | -- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes                                                                                                                 | 10  |
| 3824.7300 | -- Containing hydrobromofluorocarbons (HBFCs)                                                                                                                                                                | 10  |
| 3824.7400 | -- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)                                | 10  |
| 3824.7500 | -- Containing carbon tetrachloride                                                                                                                                                                           | 10  |
| 3824.7600 | -- Containing 1,1,1-trichloroethane (methyl chloroform)                                                                                                                                                      | 10  |
| 3824.7700 | -- Containing bromomethane (methyl bromide) or bromochloromethane                                                                                                                                            | 10  |
| 3824.7800 | -- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)                                                        | 15  |
| 3824.7900 | -- Other                                                                                                                                                                                                     | 10  |
|           | - Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate : |     |
| 3824.8100 | -- Containing oxirane (ethylene oxide)                                                                                                                                                                       | 10  |
| 3824.8200 | -- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)                                                                                         | 10  |
| 3824.8300 | -- Containing tris(2,3-dibromopropyl) phosphate                                                                                                                                                              | 10  |
|           | -Other:                                                                                                                                                                                                      |     |
| 3824.9010 | --- Gum base of a kind used for manufacture of chewing gum                                                                                                                                                   | 10  |
| 3824.9020 | --- Ion exchangers                                                                                                                                                                                           | 10  |
| 3824.9030 | --- Prepared binders                                                                                                                                                                                         | 10  |
| 3824.9040 | --- Anti-sealing compounds                                                                                                                                                                                   | 15  |
| 3824.9050 | --- Stencil correctors and other correcting fluids                                                                                                                                                           | 15  |
| 3824.9060 | --- Preparations for electroplating                                                                                                                                                                          | 5   |
| 3824.9070 | --- Dialysis bath concentrate in liquid or powder form                                                                                                                                                       | 5   |
| 3824.9080 | --- Chloroparaffins liquid                                                                                                                                                                                   | 10  |
|           | --- Other:                                                                                                                                                                                                   |     |
| 3824.9091 | --- Diphenylmethane Di-isocyanate (MDI)                                                                                                                                                                      | 5   |
| 3824.9092 | --- Preparations of a kind used for water purification                                                                                                                                                       | 5   |
| 3824.9093 | --- Carburizing preparations of a kind used for hardening of steel                                                                                                                                           | 5   |
| 3824.9094 | --- Coated calcium carbonate                                                                                                                                                                                 | 5   |
| 3824.9095 | --- Carboxylic acid based anhydride hardener                                                                                                                                                                 | 5   |
| 3824.9096 | --- Substances controlled under the Convention on the Prohibition of the Development, Production, Stock piling and use of Chemical Weapons and on their Destruction :                                        | 10  |
|           | (1) Mixtures consisting mainly of O-alkyl(<C10, including cycloalkyl)alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonofluoridates                                                                        |     |
|           | (2) Mixtures consisting mainly of O-alkyl(< C10, including cycloalkyl)N,N-dialkyl (methy,ethyl, n-propyl or isopropyl)phosphoramidocyanidates                                                                |     |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                         | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                 | (3) |
|           | (3) Mixtures consisting mainly of [S-2-(dialkyl(methyl, ethyl, n-propyl or isopropyl) amino)ethyl] hydrogen alkyl(methyl, ethyl, n-propyl or isopropyl)phosphonothioates and their O-alkyl (< C10, including cycloalkyl)esters; mixtures consisting mainly of alkylated or protonated salts thereof |     |
|           | (4) Mixtures consisting mainly of alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonyldifluorides                                                                                                                                                                                                |     |
|           | (5) Mixtures consisting mainly of [O-2-(dialkyl(methyl, ethyl, n-propyl or isopropyl) amino)ethyl]hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonites and their O-alkyl (< C10, including cycloalkyl)esters; mixtures consisting mainly of alkylated or protonated salts thereof      |     |
|           | (6) Mixtures consisting mainly of N,N-dialkyl(methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides                                                                                                                                                                                        |     |
|           | (7) Mixtures consisting mainly of dialkyl (methyl, ethyl, n-propyl or isopropyl)N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates                                                                                                                                                 |     |
|           | (8) Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl)-2-chloroethylamines or their protonated salts                                                                                                                                                                  |     |
|           | (9) Mixtures consisting mainly of N,N-dialkyl(methyl, ethyl, n-propyl or isopropyl)-2- aminoethanols or their protonated salts                                                                                                                                                                      |     |
|           | (10) Mixtures consisting mainly of N,N-dimethyl-2-aminoethanol or N,N-diethyl-2-aminoethanol or their protonated salts                                                                                                                                                                              |     |
|           | (11) Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl)aminoethane-2-thiols or their protonated salts                                                                                                                                                                 |     |
|           | (12) Other mixtures consisting mainly of chemicals containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms                                                                                                                      |     |
| 3824.9097 | - - - Mixture of argon and neon gases                                                                                                                                                                                                                                                               | 5   |
| 3824.9098 | - - - Salts of stearic acid other than alkali salts e.g. zinc stearate; calcium stearate                                                                                                                                                                                                            | 5   |
| 3824.9099 | - - - Other                                                                                                                                                                                                                                                                                         | 10  |
| 38.25     | <b>Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.</b>                                                                                                               |     |
| 3825.1000 | - Municipal waste                                                                                                                                                                                                                                                                                   | 20  |
| 3825.2000 | - Sewage sludge                                                                                                                                                                                                                                                                                     | 20  |
| 3825.3000 | - Clinical waste                                                                                                                                                                                                                                                                                    | 20  |
|           | - Waste organic solvents :                                                                                                                                                                                                                                                                          |     |
| 3825.4100 | - - Halogenated                                                                                                                                                                                                                                                                                     | 20  |
| 3825.4900 | - - Other                                                                                                                                                                                                                                                                                           | 20  |
| 3825.5000 | - Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti- freeze fluids                                                                                                                                                                                                          | 20  |
|           | - Other wastes from chemical or allied industries :                                                                                                                                                                                                                                                 |     |
| 3825.6100 | - - Mainly containing organic constituents                                                                                                                                                                                                                                                          | 20  |
| 3825.6900 | - - Other                                                                                                                                                                                                                                                                                           | 20  |
| 3825.9000 | - Other                                                                                                                                                                                                                                                                                             | 20  |

| PCT CODE     | DESCRIPTION                                                                                                         | CD% |
|--------------|---------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                 | (3) |
|              | <b>I.-PRIMARY FORMS</b>                                                                                             |     |
| <b>39.01</b> | <b>Polymers of ethylene, in primary forms.</b>                                                                      |     |
| 3901.1000    | -Polyethylene having a specific gravity of less than 0.94                                                           | 5   |
| 3901.2000    | -Polyethylene having a specific gravity of 0.94 or more                                                             | 5   |
| 3901.3000    | -Ethylene-Vinyl acetate copolymers                                                                                  | 5   |
| 3901.9000    | -Other                                                                                                              | 5   |
| <b>39.02</b> | <b>Polymers of propylene or of other olefins, in primary forms.</b>                                                 |     |
| 3902.1000    | -Polypropylene                                                                                                      | 5   |
| 3902.2000    | -Polyisobutylene                                                                                                    | 5   |
| 3902.3000    | -Propylene copolymers                                                                                               | 5   |
| 3902.9000    | -Other                                                                                                              | 5   |
| <b>39.03</b> | <b>Polymers of styrene, in primary forms.</b>                                                                       |     |
|              | -Polystyrene:                                                                                                       |     |
| 3903.1100    | - - Expansible                                                                                                      | 15  |
|              | - - Other:                                                                                                          |     |
| 3903.1910    | - - - General Purpose Polystyrene (GPPS)                                                                            | 15  |
| 3903.1920    | - - - High Impact Polystyrene (HIPS)                                                                                | 15  |
| 3903.1990    | - - - Other                                                                                                         | 5   |
| 3903.2000    | -Styrene-acrylonitrile (SAN) copolymers                                                                             | 5   |
| 3903.3000    | -Acrylonitrile-butadiene-styrene (ABS) copolymers                                                                   | 5   |
|              | -Other:                                                                                                             |     |
| 3903.9010    | - - - High Impact Polystyrene (HIPS)                                                                                | 15  |
| 3903.9090    | - - - Other                                                                                                         | 5   |
| <b>39.04</b> | <b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</b>                                |     |
|              | -Poly(vinyl chloride), not mixed with any other substances:                                                         |     |
| 3904.1010    | - - - Emulsion grade                                                                                                | 10  |
| 3904.1090    | - - - Other                                                                                                         | 10  |
|              | -Other poly(vinyl chloride):                                                                                        |     |
| 3904.2100    | - - Non-plasticised                                                                                                 | 20  |
| 3904.2200    | - - Plasticised                                                                                                     | 20  |
| 3904.3000    | -Vinyl chloride-vinyl acetate copolymers                                                                            | 10  |
| 3904.4000    | -Other vinyl chloride copolymers                                                                                    | 10  |
| 3904.5000    | -Vinylidene chloride polymers                                                                                       | 15  |
|              | -Fluoro-polymers:                                                                                                   |     |
| 3904.6100    | - - Polytetrafluoroethylene                                                                                         | 10  |
| 3904.6900    | - - Other                                                                                                           | 10  |
| 3904.9000    | -Other                                                                                                              | 15  |
| <b>39.05</b> | <b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b> |     |
|              | -Poly(vinyl acetate)                                                                                                |     |
| 3905.1200    | - - In aqueous dispersion                                                                                           | 20  |
| 3905.1900    | - - Other                                                                                                           | 20  |
|              | -Vinyl acetate copolymers:                                                                                          |     |
| 3905.2100    | - - In aqueous dispersion                                                                                           | 10  |
| 3905.2900    | - - Other                                                                                                           | 10  |
| 3905.3000    | -Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups                                         | 5   |
|              | -Other:                                                                                                             |     |
| 3905.9100    | - - Copolymers                                                                                                      | 10  |

| PCT CODE         | DESCRIPTION                                                                                                                                                                                                 | CD% |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                                         | (3) |
|                  | -- Other:                                                                                                                                                                                                   |     |
| 3905.9910        | --- Ethers polyvinyl                                                                                                                                                                                        | 10  |
| 3905.9990        | --- Other                                                                                                                                                                                                   | 10  |
| <b>39.06</b>     | <b>Acrylic polymers in primary forms.</b>                                                                                                                                                                   |     |
| 3906.1000        | -Poly(methyl methacrylate)                                                                                                                                                                                  | 10  |
|                  | -Other:                                                                                                                                                                                                     |     |
| 3906.9010        | --- Cyanoacrylate                                                                                                                                                                                           | 20  |
| 3906.9020        | --- Acrylic binders                                                                                                                                                                                         | 20  |
| 3906.9030        | --- Pigment thickener                                                                                                                                                                                       | 0   |
| 3906.9040        | --- Dispersing agent and acrylic thickeners                                                                                                                                                                 | 10  |
| 3906.9090        | --- Other                                                                                                                                                                                                   | 10  |
| <b>39.07</b>     | <b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</b>                                           |     |
| 3907.1000        | -Polyacetals                                                                                                                                                                                                | 5   |
| 3907.2000        | -Other polyethers                                                                                                                                                                                           | 5   |
| 3907.3000        | -Epoxide resins                                                                                                                                                                                             | 20  |
| 3907.4000        | -Polycarbonates                                                                                                                                                                                             | 5   |
| 3907.5000        | -Alkyd resins                                                                                                                                                                                               | 20  |
|                  | -Poly (ethylene terephthalate):                                                                                                                                                                             |     |
| 3907.6010        | --- Yarn grade                                                                                                                                                                                              | 5   |
| 3907.6020        | --- Bottle grade                                                                                                                                                                                            | 10  |
| 3907.6090        | --- Other                                                                                                                                                                                                   | 20  |
| 3907.7000        | - Poly(lactic acid)                                                                                                                                                                                         | 20  |
|                  | -Other polyesters:                                                                                                                                                                                          |     |
| 3907.9100        | -- Unsaturated                                                                                                                                                                                              | 20  |
| 3907.9900        | -- Other                                                                                                                                                                                                    | 20  |
| <b>39.08</b>     | <b>Polyamides in primary forms.</b>                                                                                                                                                                         |     |
| 3908.1000        | -Polyamide-6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12                                                                                                                                                      | 5   |
| 3908.9000        | -Other                                                                                                                                                                                                      | 5   |
| <b>39.09</b>     | <b>Amino-resins, phenolic resins and polyurethanes, in primary forms.</b>                                                                                                                                   |     |
|                  | -Urea resins; thiourea resins:                                                                                                                                                                              |     |
| 3909.1010        | --- Urea formaldehyde moulding compound                                                                                                                                                                     | 25  |
| 3909.1090        | --- Other                                                                                                                                                                                                   | 20  |
| 3909.2000        | -Melamine resins                                                                                                                                                                                            | 20  |
| 3909.3000        | -Other amino-resins                                                                                                                                                                                         | 20  |
| 3909.4000        | -Phenolic resins                                                                                                                                                                                            | 20  |
| 3909.5000        | -Polyurethanes                                                                                                                                                                                              | 5   |
| <b>3910.0000</b> | <b>Silicones in primary forms.</b>                                                                                                                                                                          | 5   |
| <b>39.11</b>     | <b>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.</b> |     |
|                  | -Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:                                                                                                                           |     |
| 3911.1010        | --- Petroleum resins                                                                                                                                                                                        | 20  |
| 3911.1090        | --- Other                                                                                                                                                                                                   | 20  |
| 3911.9000        | -Other                                                                                                                                                                                                      | 20  |
| <b>39.12</b>     | <b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</b>                                                                                                       |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                 | CBU% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| (1)       | (2)                                                                                                                                                                                                         | (3)  |
|           | -Cellulose acetates:                                                                                                                                                                                        |      |
| 3912.1100 | - - Non-plasticised                                                                                                                                                                                         | 10   |
| 3912.1200 | - - Plasticised                                                                                                                                                                                             | 10   |
|           | -Cellulose nitrates (including collodions):                                                                                                                                                                 |      |
| 3912.2010 | - - - Cellulose nitrates nonplasticised                                                                                                                                                                     | 20   |
| 3912.2020 | - - - Nitrocellulose binder                                                                                                                                                                                 | 5    |
| 3912.2090 | - - - Other                                                                                                                                                                                                 | 20   |
|           | -Cellulose ethers:                                                                                                                                                                                          |      |
| 3912.3100 | - - Carboxymethylcellulose and its salts                                                                                                                                                                    | 10   |
| 3912.3900 | - - Other                                                                                                                                                                                                   | 10   |
| 3912.9000 | -Other                                                                                                                                                                                                      | 10   |
| 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. |      |
| 3913.1000 | -Alginic acids, its salts and esters                                                                                                                                                                        | 10   |
|           | -Other:                                                                                                                                                                                                     |      |
| 3913.9010 | - - - Protein hardened                                                                                                                                                                                      | 10   |
| 3913.9090 | - - - Other                                                                                                                                                                                                 | 10   |
| 39.14     | Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.                                                                                                                              |      |
| 3914.0010 | - - - Ion-exchangers of condensation type                                                                                                                                                                   | 5    |
| 3914.0020 | - - - Ion-exchangers of the polymerization type                                                                                                                                                             | 5    |
|           | II.-WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES                                                                                                                                                   |      |
| 39.15     | Waste, parings and scrap, of plastics.                                                                                                                                                                      |      |
| 3915.1000 | -Of polymers of ethylene                                                                                                                                                                                    | 25   |
| 3915.2000 | -Of polymers of styrene                                                                                                                                                                                     | 25   |
| 3915.3000 | -Of polymers of vinyl chloride                                                                                                                                                                              | 25   |
| 3915.9000 | -Of other plastics                                                                                                                                                                                          | 25   |
| 39.16     | Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.                                     |      |
| 3916.1000 | -Of polymers of ethylene                                                                                                                                                                                    | 20   |
| 3916.2000 | -Of polymers of vinyl chloride                                                                                                                                                                              | 20   |
| 3916.9000 | -Of other plastics:                                                                                                                                                                                         | 20   |
| 39.17     | Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.                                                                                                          |      |
| 3917.1000 | -Artificial guts (sausage casings) of hardened protein or of cellulosic materials                                                                                                                           | 10   |
|           | -Tubes, pipes and hoses, rigid:                                                                                                                                                                             |      |
| 3917.2100 | - - Of polymers of ethylene                                                                                                                                                                                 | 20   |
| 3917.2200 | - - Of polymers of propylene                                                                                                                                                                                | 20   |
|           | - - Of polymers of vinyl chloride:                                                                                                                                                                          |      |
| 3917.2310 | - - - Heat shrinkable sleeves and tubes of a dia not exceeding 100 mm                                                                                                                                       | 5    |
| 3917.2390 | - - - Other                                                                                                                                                                                                 | 20   |
| 3917.2900 | - - Of other plastics                                                                                                                                                                                       | 20   |
|           | -Other tubes, pipes and hoses:                                                                                                                                                                              |      |

| PCT CODE  | DESCRIPTION                                                                                                                                                                      | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                              | (3) |
| 3917.3100 | -- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa                                                                                                  | 20  |
| 3917.3200 | -- Other, not reinforced or otherwise combined with other materials, without fittings:                                                                                           | 20  |
| 3917.3300 | -- Other, not reinforced or otherwise combined with other materials, with fittings                                                                                               | 20  |
|           | -- Other:                                                                                                                                                                        |     |
| 3917.3910 | --- Heat shrinkable sleeves and tubes                                                                                                                                            | 5   |
| 3917.3990 | --- Other                                                                                                                                                                        | 20  |
| 3917.4000 | -Fittings                                                                                                                                                                        | 20  |
| 39.18     | <b>Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.</b> |     |
| 3918.1000 | -Of polymers of vinyl chloride                                                                                                                                                   | 25  |
| 3918.9000 | -Of other plastics                                                                                                                                                               | 25  |
| 39.19     | <b>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.</b>                                                        |     |
|           | -In rolls of a width not exceeding 20 cm:                                                                                                                                        |     |
| 3919.1010 | --- Insulation tape double sided                                                                                                                                                 | 0   |
| 3919.1020 | --- PVC electric insulation tapes                                                                                                                                                | 25  |
| 3919.1030 | --- Scotch tape, plastic                                                                                                                                                         | 25  |
| 3919.1090 | --- Other                                                                                                                                                                        | 20  |
|           | -Other:                                                                                                                                                                          |     |
| 3919.9010 | --- Oriented Polypropylene (OPP) packing tapes                                                                                                                                   | 20  |
| 3919.9090 | --- Other                                                                                                                                                                        | 20  |
| 39.20     | <b>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.</b>                |     |
| 3920.1000 | -Of polymers of ethylene                                                                                                                                                         | 20  |
|           | -Of polymers of propylene:                                                                                                                                                       |     |
| 3920.2010 | --- Biaxially Oriented Polypropylene (BOPP) film, plain                                                                                                                          | 20  |
| 3920.2020 | --- Biaxially Oriented Polypropylene (BOPP) film, printed                                                                                                                        | 20  |
| 3920.2030 | --- Biaxially Oriented Polypropylene (BOPP) film, metallized                                                                                                                     | 20  |
| 3920.2040 | --- Biaxially Oriented Polypropylene (BOPP) film, laminated                                                                                                                      | 20  |
| 3920.2090 | --- Other                                                                                                                                                                        | 20  |
| 3920.3000 | -Of polymers of styrene                                                                                                                                                          | 20  |
|           | -Of polymers of vinyl chloride:                                                                                                                                                  |     |
| 3920.4300 | -- Containing by weight not less than 6 % of plasticisers                                                                                                                        | 20  |
|           | -- Other:                                                                                                                                                                        |     |
| 3920.4910 | --- Polyvinyl Chloride (PVC) Rigid film                                                                                                                                          | 20  |
| 3920.4990 | --- Other                                                                                                                                                                        | 20  |
|           | -Of acrylic polymers:                                                                                                                                                            |     |
| 3920.5100 | -- Of poly(methyl methacrylate)                                                                                                                                                  | 20  |
| 3920.5900 | -- Other                                                                                                                                                                         | 20  |
|           | -Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:                                                                                                          |     |
| 3920.6100 | -- Of polycarbonates                                                                                                                                                             | 20  |
| 3920.6200 | -- Of poly(ethylene terephthalate)                                                                                                                                               | 20  |
| 3920.6300 | -- Of unsaturated polyesters                                                                                                                                                     | 20  |
| 3920.6900 | -- Of other polyesters                                                                                                                                                           | 20  |
|           | -Of cellulose or its chemical derivatives:                                                                                                                                       |     |

| PCT CODE     | DESCRIPTION                                                                                                                                        | CD% |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                | (3) |
| 3920.7100    | -- Of regenerated cellulose                                                                                                                        | 20  |
| 3920.7300    | -- Of cellulose acetate                                                                                                                            | 20  |
| 3920.7900    | -- Of other cellulose derivatives                                                                                                                  | 20  |
|              | -Of other plastics:                                                                                                                                |     |
| 3920.9100    | -- Of poly(vinyl butyral)                                                                                                                          | 20  |
| 3920.9200    | -- Of polyamides                                                                                                                                   | 20  |
| 3920.9300    | -- Of amino resins                                                                                                                                 | 20  |
| 3920.9400    | -- Of phenolic resins                                                                                                                              | 20  |
| 3920.9900    | -- Of other plastics                                                                                                                               | 20  |
| <b>39.21</b> | <b>Other plates, sheets, film, foil and strip, of plastics.</b>                                                                                    |     |
|              | -Cellular:                                                                                                                                         |     |
| 3921.1100    | -- Of polymers of styrene                                                                                                                          | 20  |
| 3921.1200    | -- Of polymers of vinyl chloride                                                                                                                   | 20  |
| 3921.1300    | -- Of polyurethanes                                                                                                                                | 20  |
| 3921.1400    | -- Of regenerated cellulose                                                                                                                        | 20  |
| 3921.1900    | -- Of other plastics                                                                                                                               | 20  |
|              | -Other                                                                                                                                             |     |
| 3921.9010    | --- Of polyethylene, foamed and bridged, having a specific gravity of 0.032 to 0.042 g/cm <sup>3</sup>                                             | 5   |
| 3921.9090    | --- Other                                                                                                                                          | 20  |
| <b>39.22</b> | <b>Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.</b> |     |
| 3922.1000    | -Baths, shower-baths, sinks and wash-basins                                                                                                        | 20  |
| 3922.2000    | -Lavatory seats and covers                                                                                                                         | 20  |
| 3922.9000    | -Other                                                                                                                                             | 20  |
| <b>39.23</b> | <b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</b>                         |     |
| 3923.1000    | -Boxes, cases, crates and similar articles                                                                                                         | 20  |
|              | -Sacks and bags (including cones):                                                                                                                 |     |
| 3923.2100    | -- Of polymers of ethylene                                                                                                                         | 25  |
| 3923.2900    | -- Of other plastics                                                                                                                               | 25  |
|              | -Carboys, bottles, flasks and similar articles:                                                                                                    |     |
| 3923.3010    | --- Bottles                                                                                                                                        | 20  |
| 3923.3090    | --- Other                                                                                                                                          | 25  |
| 3923.4000    | -Spools, cops, bobbins and similar supports                                                                                                        | 25  |
| 3923.5000    | -Stoppers, lids, caps and other closures                                                                                                           | 25  |
|              | -Other:                                                                                                                                            |     |
| 3923.9010    | --- Preforms made from polyethylene terephthalate                                                                                                  | 15  |
| 3923.9090    | --- Other                                                                                                                                          | 25  |
| <b>39.24</b> | <b>Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.</b>                                              |     |
| 3924.1000    | -Tableware and kitchenware                                                                                                                         | 25  |
| 3924.9000    | -Other                                                                                                                                             | 25  |
| <b>39.25</b> | <b>Builders' ware of plastics, not elsewhere specified or included.</b>                                                                            |     |
| 3925.1000    | -Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300l                                                                      | 25  |
| 3925.2000    | -Doors, windows and their frames and thresholds for doors                                                                                          | 25  |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                       | CD% |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                               | (3) |
| 3925.3000    | -Shutters, blinds (including Venetian blinds) and similar articles and parts thereof                                                                                                                                              | 25  |
| 3925.9000    | -Other                                                                                                                                                                                                                            | 25  |
| <b>39.26</b> | <b>Other articles of plastics and articles of other materials of headings 39.01 to 39.14.</b>                                                                                                                                     |     |
| 3926.1000    | -Office or school supplies                                                                                                                                                                                                        | 25  |
|              | -Articles of apparel and clothing accessories (including gloves, mittens and mits):                                                                                                                                               |     |
| 3926.2010    | - - - Plastic belts                                                                                                                                                                                                               | 20  |
| 3926.2090    | - - - Other                                                                                                                                                                                                                       | 20  |
| 3926.3000    | -Fittings for furniture, coachwork of the like                                                                                                                                                                                    | 20  |
|              | -Statuettes and other ornamental articles:                                                                                                                                                                                        |     |
| 3926.4010    | - - - Ornamental articles of plastics                                                                                                                                                                                             | 20  |
| 3926.4020    | - - - Plastic bangles                                                                                                                                                                                                             | 20  |
| 3926.4030    | - - - Spangles of plastics                                                                                                                                                                                                        | 20  |
| 3926.4040    | - - - Plastic beads                                                                                                                                                                                                               | 20  |
| 3926.4090    | - - - Other                                                                                                                                                                                                                       | 20  |
|              | -Other:                                                                                                                                                                                                                           |     |
| 3926.9010    | - - - Synthetic floats for fishing nets                                                                                                                                                                                           | 20  |
| 3926.9020    | - - - Coils of plastics (contraceptives and accessories therefor)                                                                                                                                                                 | 5   |
| 3926.9030    | - - - Transmission, conveyor or elevator belts                                                                                                                                                                                    | 20  |
| 3926.9040    | - - - Laboratory ware                                                                                                                                                                                                             | 10  |
| 3926.9050    | - - - Colostomy bags and urine bags                                                                                                                                                                                               | 5   |
| 3926.9060    | - - - Shoe lasts                                                                                                                                                                                                                  | 20  |
| 3926.9070    | - - - Design patterns, cards for textile and leather garments                                                                                                                                                                     | 5   |
|              | - - - Other:                                                                                                                                                                                                                      |     |
| 3926.9091    | - - - Plastic tags and staples for garments                                                                                                                                                                                       | 5   |
| 3926.9099    | - - - Other                                                                                                                                                                                                                       | 20  |
| <b>40.01</b> | <b>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.</b>                                                                                            |     |
| 4001.1000    | -Natural rubber latex, whether or not pre-vulcanised                                                                                                                                                                              | 0   |
|              | -Natural rubber in other forms:                                                                                                                                                                                                   |     |
| 4001.2100    | - - Smoked sheets                                                                                                                                                                                                                 | 0   |
| 4001.2200    | - - Technically specified natural rubber (TSNR)                                                                                                                                                                                   | 0   |
| 4001.2900    | - - Other                                                                                                                                                                                                                         | 0   |
| 4001.3000    | -Balata, gutta-percha, guayule, chicle and similar natural gums                                                                                                                                                                   | 0   |
| <b>40.02</b> | <b>Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.</b> |     |
|              | -Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):                                                                                                                                                    |     |
| 4002.1100    | - - Latex                                                                                                                                                                                                                         | 0   |
| 4002.1900    | - - Other                                                                                                                                                                                                                         | 0   |
| 4002.2000    | -Butadiene rubber (BR)                                                                                                                                                                                                            | 0   |
|              | -Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):                                                                                                                                          |     |
| 4002.3100    | - - Isobutene-isoprene (butyl) rubber (IIR)                                                                                                                                                                                       | 0   |
| 4002.3900    | - - Other                                                                                                                                                                                                                         | 0   |
|              | -Chloroprene (chlorobutadiene) rubber (CR):                                                                                                                                                                                       |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                            | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                    | (3) |
| 4002.4100 | -- Latex                                                                                                                                                                               | 0   |
| 4002.4900 | -- Other                                                                                                                                                                               | 0   |
|           | -Acrylonitrile-butadiene rubber (NBR):                                                                                                                                                 |     |
| 4002.5100 | -- Latex                                                                                                                                                                               | 0   |
| 4002.5900 | -- Other                                                                                                                                                                               | 0   |
| 4002.6000 | -Isoprene rubber (IR)                                                                                                                                                                  | 0   |
| 4002.7000 | -Ethylene-propylene non-conjugated diene rubber (EPDM)                                                                                                                                 | 0   |
| 4002.8000 | -Mixtures of any product of heading 40.01 with any product of this heading                                                                                                             | 0   |
|           | -Other:                                                                                                                                                                                |     |
| 4002.9100 | -- Latex                                                                                                                                                                               | 0   |
| 4002.9900 | -- Other                                                                                                                                                                               | 0   |
| 4003.0000 | Reclaimed rubber in primary forms or in plates, sheets or strip.                                                                                                                       | 5   |
| 40.04     | Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.                                                                               |     |
| 4004.0010 | --- Bagmatic bladder scrap                                                                                                                                                             | 10  |
| 4004.0090 | --- Other                                                                                                                                                                              | 20  |
| 40.05     | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.                                                                                                       |     |
|           | -Compounded with carbon black or silica:                                                                                                                                               |     |
| 4005.1010 | --- Plates                                                                                                                                                                             | 5   |
| 4005.1020 | --- Sheets                                                                                                                                                                             | 10  |
| 4005.1090 | --- Other                                                                                                                                                                              | 10  |
| 4005.2000 | -Solutions; dispersions other than those of subheading 4005.10                                                                                                                         | 10  |
|           | -Other:                                                                                                                                                                                |     |
| 4005.9100 | -- Plates, sheets and strip                                                                                                                                                            | 10  |
| 4005.9900 | -- Other                                                                                                                                                                               | 10  |
| 40.06     | Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.                                                         |     |
| 4006.1000 | -"Camel-back" strips for retreading rubber tyres                                                                                                                                       | 10  |
| 4006.9000 | -Other                                                                                                                                                                                 | 10  |
| 40.07     | Vulcanised rubber thread and cord.                                                                                                                                                     |     |
| 4007.0010 | --- Single cord                                                                                                                                                                        | 20  |
| 4007.0090 | --- Other                                                                                                                                                                              | 20  |
| 40.08     | Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.                                                                                           |     |
|           | -Of cellular rubber:                                                                                                                                                                   |     |
|           | -- Plates, sheets and strip:                                                                                                                                                           |     |
| 4008.1110 | --- Following components for vehicles of chapter 87:-                                                                                                                                  | 35  |
|           | (1) Weather strips for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, except weather strip moulding (inner / outer) for glass |     |
|           | (2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190                                                                                                         |     |
|           | (3) Weather strips for doors for vehicles of sub - heading 8704.3190                                                                                                                   |     |
| 4008.1190 | --- Other                                                                                                                                                                              | 15  |



| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                     | CD%<br>(3) |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
|                 | -- Other:                                                                                                                                                                              |            |
| 4008.1910       | --- Following component for vehicles of chapter 87:-                                                                                                                                   | 35         |
|                 | (1) Weather strips for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, except weather strip moulding (inner / outer) for glass |            |
|                 | (2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190                                                                                                         |            |
|                 | (3) Weather strips for doors for vehicles of sub - heading 8704.3190                                                                                                                   |            |
| 4008.1990       | --- Other                                                                                                                                                                              | 15         |
|                 | -Of non-cellular rubber:                                                                                                                                                               |            |
|                 | -- Plates, sheets and strip:                                                                                                                                                           |            |
| 4008.2110       | --- Following component for vehicles of chapter 87:-                                                                                                                                   | 35         |
|                 | (1) Weather strips for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, except weather strip moulding (inner / outer) for glass |            |
|                 | (2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190                                                                                                         |            |
|                 | (3) Weather strips for doors for vehicles of sub - heading 8704.3190                                                                                                                   |            |
| 4008.2190       | --- Other                                                                                                                                                                              | 10         |
|                 | -- Other:                                                                                                                                                                              |            |
| 4008.2910       | --- Following component for vehicles of chapter 87:-                                                                                                                                   | 35         |
|                 | (1) Weather strips for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, except weather strip moulding (inner / outer) for glass |            |
|                 | (2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190                                                                                                         |            |
|                 | (3) Weather strips for doors for vehicles of sub - heading 8704.3190                                                                                                                   |            |
| 4008.2990       | --- Other                                                                                                                                                                              | 20         |
| 40.09           | <b>Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).</b>                                     |            |
|                 | -Not reinforced or otherwise combined with other materials:                                                                                                                            |            |
|                 | -- Without fittings:                                                                                                                                                                   |            |
| 4009.1110       | --- Following components for vehicles of chapter 87                                                                                                                                    | 35         |
|                 | (1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060                           |            |
|                 | (2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - heading 8701.9020                                                                                       |            |
|                 | (3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - headings 8702.1090 and 8702.9090                             |            |
|                 | (4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219                                                               |            |

|           |                                                                                                                                                              |    |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
|           | 8703.2115                                                                                                                                                    |    |
|           | (7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225 |    |
| 4009.3130 | --- For other motor cars and vehicles                                                                                                                        | 35 |
| 4009.3190 | --- Other                                                                                                                                                    | 20 |
| 4009.3200 | -- With fittings                                                                                                                                             | 20 |
|           | -Reinforced or otherwise combined with other materials :                                                                                                     |    |

| PCT CODE  | DESCRIPTION                                                                                                                                                             | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                     | (3) |
|           | (5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390                                                                                            |     |
| 4009.1120 | --- Following components for vehicles of chapter 87                                                                                                                     | 35  |
|           | (1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 87.03 and vehicles of sub - heading 8703.3223                               |     |
|           | (2) Hose side demister for motor cars (not exceeding 800cc)                                                                                                             |     |
|           | (3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113 and 8703.2193 |     |
|           | (4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190                                                               |     |
|           | (5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190                                       |     |
|           | (6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115                           |     |
|           | (7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225            |     |
| 4009.1130 | --- Other for motor cars and vehicles                                                                                                                                   | 35  |
| 4009.1190 | --- Other                                                                                                                                                               | 20  |
| 4009.1200 | -- With fittings                                                                                                                                                        | 20  |
|           | -Reinforced or otherwise combined only with metal :                                                                                                                     |     |
|           | -- Without fittings:                                                                                                                                                    |     |
| 4009.2110 | --- Following components for vehicles of chapter 87                                                                                                                     | 35  |
|           | (1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060            |     |
|           | (2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - heading 8701.9020                                                                        |     |
|           | (3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - headings 8702.1090 and 8702.9090              |     |
|           | (4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219                                                |     |
|           | (5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390                                                                                            |     |
| 4009.2120 | --- Following components for vehicles of chapter 87                                                                                                                     | 35  |
|           | (1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 87.03 and vehicles of sub - heading 8703.3223                               |     |
|           | (2) Hose side demister for motor cars of heading 87.03 (not exceeding 800cc)                                                                                            |     |
|           | (3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113 and 8703.2193 |     |
|           | (4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190                                                               |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                             | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                     | (3) |
|           | (5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190                                       |     |
|           | (6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115                           |     |
|           | (7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225            |     |
| 4009.2130 | - - - Other other motor cars and vehicles                                                                                                                               | 35  |
| 4009.2190 | - - - Other                                                                                                                                                             | 20  |
| 4009.2200 | - - With fittings                                                                                                                                                       | 20  |
|           | -Reinforced or otherwise combined only with textile materials :                                                                                                         |     |
|           | - - Without fittings:                                                                                                                                                   |     |
| 4009.3110 | - - - Following components for vehicles of chapter 87                                                                                                                   | 35  |
|           | (1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020 , 8701.2090, 8701.9040 and 8701.9060           |     |
|           | (2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - heading 8701.9020                                                                        |     |
|           | (3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - headings 8702.1090 and 8702.9090              |     |
|           | (4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219                                                |     |
|           | (5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390                                                                                            |     |
| 4009.3120 | - - - Following components for vehicles of chapter 87                                                                                                                   | 35  |
|           | (1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 87.03 and vehicles of sub - heading 8703.3223                               |     |
|           | (2) Hose side demister for motor cars of heading 87.03 (not exceeding 800cc)                                                                                            |     |
|           | (3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113 and 8703.2193 |     |
|           | (4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190                                                               |     |
|           | (5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190                                       |     |
|           | (6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115                           |     |
|           | (7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225            |     |
| 4009.3130 | - - - For other motor cars and vehicles                                                                                                                                 | 35  |
| 4009.3190 | - - - Other                                                                                                                                                             | 20  |
| 4009.3200 | - - With fittings                                                                                                                                                       | 20  |
|           | -Reinforced or otherwise combined with other materials :                                                                                                                |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                             | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                     | (3) |
|           | -- Without fittings:                                                                                                                                                    |     |
| 4009.4110 | --- Following components for vehicles of chapter 87                                                                                                                     | 35  |
|           | (1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060            |     |
|           | (2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - heading 8701.9020                                                                        |     |
|           | (3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - headings 8702.1090 and 8702.9090              |     |
|           | (4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219                                                |     |
|           | (5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390                                                                                            |     |
| 4009.4120 | --- Following components for vehicles of chapter 87                                                                                                                     | 35  |
|           | (1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 8703 and vehicles of sub - heading 8703.3223                                |     |
|           | (2) Hose side demister for motor cars (not exceeding 800cc)                                                                                                             |     |
|           | (3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113 and 8703.2193 |     |
|           | (4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190                                                               |     |
|           | (5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190                                       |     |
|           | (6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115                           |     |
|           | (7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225            |     |
| 4009.4130 | --- For other motor cars and vehicles                                                                                                                                   | 35  |
| 4009.4190 | --- Other                                                                                                                                                               | 20  |
| 4009.4200 | -- With fittings                                                                                                                                                        | 20  |
| 40.10     | Conveyor or transmission belts or belting, of vulcanised rubber.                                                                                                        |     |
|           | -Conveyor belts or belting:                                                                                                                                             |     |
| 4010.1100 | -- Reinforced only with metal                                                                                                                                           | 15  |
| 4010.1200 | -- Reinforced only with textile materials                                                                                                                               | 15  |
| 4010.1900 | -- Other                                                                                                                                                                | 15  |
|           | -Transmission belts or belting:                                                                                                                                         |     |
|           | -- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:                   |     |
| 4010.3110 | --- For vehicles of chapter 87                                                                                                                                          | 35  |
| 4010.3190 | --- Other                                                                                                                                                               | 20  |
|           | -- Endless transmission belts of trapezoidal cross- section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:       |     |

| PCT CODE     | DESCRIPTION                                                                                                                                                          | CD% |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                  | (3) |
| 4010.3210    | - - - For vehicles of chapter 87                                                                                                                                     | 35  |
| 4010.3290    | - - - Other                                                                                                                                                          | 20  |
|              | - - Endless transmission belts of trapezoidal cross- section (V- belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:            |     |
| 4010.3310    | - - - For vehicles of chapter 87                                                                                                                                     | 35  |
| 4010.3390    | - - - Other                                                                                                                                                          | 20  |
|              | - - Endless transmission belts of trapezoidal cross- section (V- belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm: |     |
| 4010.3410    | - - - For vehicles of chapter 87                                                                                                                                     | 35  |
| 4010.3490    | - - - Other                                                                                                                                                          | 20  |
|              | - - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm:                                                                 |     |
| 4010.3510    | - - - Timing belts for vehicles of chapter 87                                                                                                                        | 35  |
| 4010.3590    | - - - Other                                                                                                                                                          | 20  |
|              | - - Endless synchronous belts, of an outside circumference . exceeding 150 cm but not exceeding 198 cm:                                                              |     |
| 4010.3610    | - - - Timing belts for vehicles of chapter 87                                                                                                                        | 35  |
| 4010.3690    | - - - Other                                                                                                                                                          | 20  |
|              | - - Other:                                                                                                                                                           |     |
| 4010.3910    | - - - Timing belts for vehicles of chapter 87                                                                                                                        | 35  |
| 4010.3990    | - - - Other                                                                                                                                                          | 20  |
| <b>40.11</b> | <b>New pneumatic tyres, of rubber.</b>                                                                                                                               |     |
| 4011.1000    | -Of a kind used on motor cars (including station wagons and racing cars)                                                                                             | 25  |
|              | -Of a kind used on buses or lorries:                                                                                                                                 |     |
| 4011.2010    | - - - Of a kind used in light trucks                                                                                                                                 | 20  |
| 4011.2090    | - - - Other                                                                                                                                                          | 5   |
| 4011.3000    | -Of a kind used on aircraft                                                                                                                                          | 5   |
| 4011.4000    | -Of a kind used on motorcycles                                                                                                                                       | 25  |
| 4011.5000    | -Of a kind used on bicycles                                                                                                                                          | 25  |
|              | -Other, having a "herring- bone" or similar tread:                                                                                                                   |     |
| 4011.6100    | - - Of a kind used on agricultural or forestry vehicles and machines                                                                                                 | 20  |
| 4011.6200    | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm                                             | 10  |
| 4011.6300    | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm                                                 | 10  |
| 4011.6900    | - - Other                                                                                                                                                            | 15  |
|              | -Other:                                                                                                                                                              |     |
| 4011.9200    | - - Of a kind used on agricultural or forestry vehicles and machines                                                                                                 | 20  |
| 4011.9300    | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm                                             | 10  |
| 4011.9400    | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm                                                 | 10  |
| 4011.9900    | - - Other                                                                                                                                                            | 10  |

| PCT CODE     | DESCRIPTION                                                                                                                                               | CD% |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                       | (3) |
| <b>40.12</b> | <b>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.</b>                                        |     |
|              | -Retreaded tyres:                                                                                                                                         |     |
| 4012.1100    | -- Of a kind used on motor cars (including station wagons and racing cars)                                                                                | 25  |
| 4012.1200    | -- Of a kind used on buses or lorries                                                                                                                     | 25  |
| 4012.1300    | -- Of a kind used on aircraft                                                                                                                             | 5   |
| 4012.1900    | -- Other                                                                                                                                                  | 25  |
| 4012.2000    | -Used pneumatic tyres                                                                                                                                     | 25  |
|              | -Other:                                                                                                                                                   |     |
| 4012.9010    | --- Flaps for use with tyres / tubes for vehicles of sub - heading 8701.2020, 8701.2090, 8701.9040, 8701.9060 and 8704.2219                               | 35  |
| 4012.9020    | --- Rim flaps, mud flaps / guards and rubber mouldings (except packing rubber and rubber for on / off switch) for vehicles of heading 87.11               | 35  |
| 4012.9090    | --- Other                                                                                                                                                 | 25  |
| <b>40.13</b> | <b>Inner tubes, of rubber.</b>                                                                                                                            |     |
|              | -Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:                                                               |     |
| 4013.1010    | --- Of a kind used on buses, lorries or trucks                                                                                                            | 5   |
| 4013.1020    | --- Of a kind used on motor cars                                                                                                                          | 25  |
| 4013.1090    | --- Other                                                                                                                                                 | 25  |
| 4013.2000    | -Of a kind used on bicycles                                                                                                                               | 25  |
|              | -Other:                                                                                                                                                   |     |
| 4013.9010    | --- Of a kind used on agricultural tractors                                                                                                               | 20  |
| 4013.9020    | --- Of a kind used on motor cycles                                                                                                                        | 25  |
| 4013.9030    | --- Of a kind used on jeeps                                                                                                                               | 25  |
| 4013.9090    | --- Other                                                                                                                                                 | 25  |
| <b>40.14</b> | <b>Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.</b>       |     |
| 4014.1000    | -Sheath contraceptives                                                                                                                                    | 5   |
| 4014.9000    | -Other                                                                                                                                                    | 5   |
| <b>40.15</b> | <b>Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.</b> |     |
|              | -Gloves, mittens and mitts:                                                                                                                               |     |
| 4015.1100    | -- Surgical                                                                                                                                               | 20  |
| 4015.1900    | -- Other                                                                                                                                                  | 20  |
| 4015.9000    | -Other                                                                                                                                                    | 20  |
| <b>40.16</b> | <b>Other articles of vulcanised rubber other than hard rubber.</b>                                                                                        |     |
|              | -Of cellular rubber:                                                                                                                                      |     |
| 4016.1020    | --- Stopper                                                                                                                                               | 10  |
| 4016.1090    | --- Other                                                                                                                                                 | 20  |
|              | -Other:                                                                                                                                                   |     |
| 4016.9100    | -- Floor coverings and mats                                                                                                                               | 25  |
|              | -- Erasers:                                                                                                                                               |     |
| 4016.9210    | --- Tip Eraser                                                                                                                                            | 10  |
| 4016.9290    | --- Other                                                                                                                                                 | 20  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                               | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                       | (3) |
|           | -- Gaskets, washers and other seals:                                                                                                                                                                                                                                                                                      |     |
| 4016.9310 | --- Gaskets of rubber                                                                                                                                                                                                                                                                                                     | 25  |
| 4016.9320 | --- Washers and other seals of rubber                                                                                                                                                                                                                                                                                     | 15  |
| 4016.9330 | --- Special rubber seals for barrage gates with minimum tensile strength of 210 kg/ sq.cm and shore hardness durometer (type A) 60 to 70 with fluoro carbon coating                                                                                                                                                       | 5   |
| 4016.9390 | --- Other                                                                                                                                                                                                                                                                                                                 | 20  |
| 4016.9400 | -- Boat or dock fenders, whether or not inflatable                                                                                                                                                                                                                                                                        | 20  |
| 4016.9500 | -- Other inflatable articles                                                                                                                                                                                                                                                                                              | 20  |
|           | -- Other:                                                                                                                                                                                                                                                                                                                 |     |
| 4016.9910 | --- Printing blankets                                                                                                                                                                                                                                                                                                     | 5   |
| 4016.9920 | --- Following component for vehicles of chapter 87                                                                                                                                                                                                                                                                        | 35  |
|           | (1) Cushion / pad sub - assembly for cabin mounting rear member, for vehicles of sub - heading 8704.2219                                                                                                                                                                                                                  |     |
|           | (2) Cushion for radiator mounting, for vehicles of sub - heading 8704.2299                                                                                                                                                                                                                                                |     |
|           | (3) Mud flaps / mud guards for vehicles of sub - headings 8701.2020, 8701.2090, 8704.2040, 8701.2060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390                                                                                                                                                            |     |
|           | (4) Rubber boots, grommets and dampers, for agricultural tractors of sub - heading 8701.9020                                                                                                                                                                                                                              |     |
| 4016.9930 | --- Following component for vehicles of chapter 87                                                                                                                                                                                                                                                                        | 35  |
|           | (1) Articles for mounting silencers, exhaust pipes and mufflers for motor cars of heading 87.03 and vehicles of sub - headings 8703.2113, 8703.2193, 8703.3223, 8704.2190 and 8704.3190                                                                                                                                   |     |
|           | (2) Floor mats, grommets for transfer box lever, exhaust pipe mountings, covers for pedals, bump stop and front cover for center tunnel, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225                                                                                               |     |
|           | (3) Rubber cover for kick starter lever, foundation rubber for engine mounting, rubber bushings, rubber plugs, rubber insulators, packing rubber for wind screen, rubber mountings for silencer pipes bushes, boots, and mud flappers, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115 |     |
|           | (4) Rubber cushions for bonnet for vehicles of heading 8704.2190                                                                                                                                                                                                                                                          |     |
|           | (5) Rubber cushions for bonnet, rubber drain plug, hole covers and pads / cushions for absorbing shock / noise in struts / suspensions, for vehicles of heading 8703.3223                                                                                                                                                 |     |
|           | (6) Rubber for bottom channel for holding window glass for motor cars of heading 87.03 and vehicles of sub - headings 8703.2113 and 8703.2193                                                                                                                                                                             |     |
|           | (7) Runs for glasses for motor cars of heading 87.03 ( not exceeding 1200cc) and vehicles of sub - headings 8703.2193, 8704.2190 and 8704.3190                                                                                                                                                                            |     |
|           | (8) Trim door opening and door moulding for door opening for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113 and 8703.2193                                                                                                                                                                            |     |
| 4016.9940 | --- For other motor cars and vehicles                                                                                                                                                                                                                                                                                     | 35  |
| 4016.9990 | --- Other                                                                                                                                                                                                                                                                                                                 | 15  |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                                                                                     | CD%<br>(3) |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 4017.0000       | Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.                                                                                                                                                   | 20         |
| 41.01           | Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.                         |            |
| 4101.2000       | -Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved                                                                                       | 0          |
|                 | -Whole hides and skins, of a weight exceeding 16 kg:                                                                                                                                                                                                   |            |
| 4101.5010       | --- Hides, buffalo                                                                                                                                                                                                                                     | 0          |
| 4101.5020       | --- Hides, cow                                                                                                                                                                                                                                         | 0          |
| 4101.5090       | --- Other                                                                                                                                                                                                                                              | 0          |
| 4101.9000       | -Other, including butts, bends and bellies                                                                                                                                                                                                             | 0          |
| 41.02           | Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.    |            |
|                 | -With wool on:                                                                                                                                                                                                                                         |            |
| 4102.1010       | --- Lamb skins                                                                                                                                                                                                                                         | 0          |
| 4102.1020       | --- Sheep skins                                                                                                                                                                                                                                        | 0          |
|                 | -Without wool on:                                                                                                                                                                                                                                      |            |
|                 | -- Pickled:                                                                                                                                                                                                                                            |            |
| 4102.2110       | --- Lamb skins without wool                                                                                                                                                                                                                            | 0          |
| 4102.2120       | --- Sheep skins without wool                                                                                                                                                                                                                           | 0          |
| 4102.2900       | -- Other                                                                                                                                                                                                                                               | 0          |
| 41.03           | Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter. |            |
| 4103.2000       | -Of reptiles                                                                                                                                                                                                                                           | 0          |
| 4103.3000       | -Of swine                                                                                                                                                                                                                                              | 25         |
|                 | -Other:                                                                                                                                                                                                                                                |            |
| 4103.9010       | --- Goat skins                                                                                                                                                                                                                                         | 0          |
| 4103.9020       | --- Kids skins                                                                                                                                                                                                                                         | 0          |
| 4103.9090       | --- Other                                                                                                                                                                                                                                              | 0          |
| 41.04           | Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.                                                                                                      |            |
|                 | -In the wet state (including wet-blue) :                                                                                                                                                                                                               |            |
| 4104.1100       | -- Full grains, unsplit; grain splits                                                                                                                                                                                                                  | 0          |
| 4104.1900       | -- Other                                                                                                                                                                                                                                               | 0          |
|                 | -In the dry state (crust) :                                                                                                                                                                                                                            |            |
| 4104.4100       | -- Full grains, unsplit; grain splits                                                                                                                                                                                                                  | 0          |
| 4104.4900       | -- Other                                                                                                                                                                                                                                               | 0          |
| 41.05           | Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.                                                                                                                                              |            |
| 4105.1000       | -In the wet state (including wet-blue)                                                                                                                                                                                                                 | 0          |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                            | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                    | (3) |
| 4105.3000 | -In the dry state (crust)                                                                                                                                                                                              | 0   |
| 41.06     | Tanned or crust-hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.                                                                                             |     |
|           | -Of goats or kids :                                                                                                                                                                                                    |     |
| 4106.2100 | -- In the wet state (including wet- blue)                                                                                                                                                                              | 0   |
| 4106.2200 | -- In the dry state (crust)                                                                                                                                                                                            | 0   |
|           | -Of swine :                                                                                                                                                                                                            |     |
| 4106.3100 | -- In the wet state (including wet- blue)                                                                                                                                                                              | 25  |
| 4106.3200 | -- In the dry state (crust)                                                                                                                                                                                            | 25  |
| 4106.4000 | -Of reptiles                                                                                                                                                                                                           | 0   |
|           | -Other :                                                                                                                                                                                                               |     |
| 4106.9100 | -- In the wet state (including wet- blue)                                                                                                                                                                              | 0   |
| 4106.9200 | -- In the dry state (crust)                                                                                                                                                                                            | 0   |
| 41.07     | Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41. 14. |     |
|           | -Whole hides and skins :                                                                                                                                                                                               |     |
| 4107.1100 | -- Full grains, unsplit                                                                                                                                                                                                | 0   |
| 4107.1200 | -- Grain splits                                                                                                                                                                                                        | 0   |
| 4107.1900 | -- Other                                                                                                                                                                                                               | 0   |
|           | -Other, including sides:                                                                                                                                                                                               |     |
| 4107.9100 | -- Full grains, unsplit                                                                                                                                                                                                | 0   |
| 4107.9200 | -- Grain splits                                                                                                                                                                                                        | 0   |
| 4107.9900 | -- Other                                                                                                                                                                                                               | 0   |
| [41.08]   |                                                                                                                                                                                                                        |     |
| [41.09]   |                                                                                                                                                                                                                        |     |
| [41.10]   |                                                                                                                                                                                                                        |     |
| [41.11]   |                                                                                                                                                                                                                        |     |
| 4112.0000 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.                                 | 0   |
| 41.13     | Leather further prepared after tanning or crusting, including parchment- dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41. 14.                       |     |
| 4113.1000 | -Of goats or kids                                                                                                                                                                                                      | 0   |
| 4113.2000 | -Of swine                                                                                                                                                                                                              | 25  |
| 4113.3000 | -Of reptiles                                                                                                                                                                                                           | 0   |
| 4113.9000 | -Other                                                                                                                                                                                                                 | 0   |
| 41.14     | Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.                                                                                                      |     |
| 4114.1000 | -Chamois (including combination chamois) leather                                                                                                                                                                       | 5   |
| 4114.2000 | -Patent leather and patent laminated leather; metallised leather                                                                                                                                                       | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | (3) |
| 41.15     | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.                                                                                                                                                                                                                                                                                                                                                                                                        |     |
| 4115.1000 | -Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 5   |
| 4115.2000 | -Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 10  |
| 4201.0000 | Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 20  |
| 42.02     | Trunks, suit-cases, vanity-cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper. |     |
|           | -Trunks, suit-cases, vanity-cases, executive-cases, brief cases, school satchels and similar containers:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |
|           | - - With outer surface of leather, of composition leather or of patent leather:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |
| 4202.1120 | - - - Suit-cases, of leather, composition leather or patent leather                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 25  |
| 4202.1190 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 25  |
|           | - - With outer surface of plastics or of textile materials:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |
| 4202.1210 | - - - Travelling bags of plastics or textile materials                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 25  |
| 4202.1220 | - - - Suit cases of plastics or textile materials                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 25  |
| 4202.1290 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 25  |
| 4202.1900 | - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 25  |
|           | -Handbags, whether or not with shoulder strap, including those without handle:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |     |
| 4202.2100 | - - With outer surface of leather, of composition leather or of patent leather                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 25  |
| 4202.2200 | - - With outer surface of plastic sheeting or of textile materials                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 25  |
| 4202.2900 | - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 25  |
|           | -Articles of a kind normally carried in the pocket or in the handbag:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |
| 4202.3100 | - - With outer surface of leather, of composition leather or of patent leather                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 25  |
| 4202.3200 | - - With outer surface of plastic sheeting or of textile materials                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 25  |
| 4202.3900 | - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 25  |
|           | -Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |     |

| PCT CODE         | DESCRIPTION                                                                                                                                                                                           | CD%       |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| (1)              | (2)                                                                                                                                                                                                   | (3)       |
| 4202.9100        | -- With outer surface of leather, of composition leather or of patent leather                                                                                                                         | 25        |
| 4202.9200        | -- With outer surface of plastic sheeting or of textile materials                                                                                                                                     | 25        |
| 4202.9900        | -- Other                                                                                                                                                                                              | 25        |
| <b>42.03</b>     | <b>Articles of apparel and clothing accessories, of leather or of composition leather.</b>                                                                                                            |           |
|                  | -Articles of apparel:                                                                                                                                                                                 |           |
| 4203.1010        | --- Jackets, leather or of composition leather                                                                                                                                                        | 25        |
| 4203.1020        | --- Trouser leather                                                                                                                                                                                   | 25        |
| 4203.1030        | --- Coats, leather or of composition leather                                                                                                                                                          | 25        |
| 4203.1090        | --- Other                                                                                                                                                                                             | 25        |
|                  | -Gloves, mittens and mitts:                                                                                                                                                                           |           |
| 4203.2100        | -- Specially designed for use in sports                                                                                                                                                               | 25        |
|                  | -- Other:                                                                                                                                                                                             |           |
| 4203.2910        | --- Gloves leather fancy                                                                                                                                                                              | 25        |
| 4203.2920        | --- Gloves leather industrial                                                                                                                                                                         | 25        |
| 4203.2930        | --- Mittens and mitts of leather                                                                                                                                                                      | 25        |
| 4203.2990        | --- Other                                                                                                                                                                                             | 25        |
| 4203.3000        | -Belts and bandoliers                                                                                                                                                                                 | 25        |
| 4203.4000        | -Other clothing accessories                                                                                                                                                                           | 25        |
| <b>[42.04]</b>   |                                                                                                                                                                                                       |           |
| <b>42.05</b>     | <b>Other articles of leather or of composition leather.</b>                                                                                                                                           |           |
|                  | --- Of a kind used in machinery or mechanical appliances or for other technical uses:                                                                                                                 |           |
| 4205.0011        | ---- Belting conveyor                                                                                                                                                                                 | 5         |
| 4205.0012        | ---- Belting machine                                                                                                                                                                                  | 5         |
| 4205.0013        | ---- Belting transmission                                                                                                                                                                             | 5         |
| 4205.0014        | ---- Gas kits of leather                                                                                                                                                                              | 5         |
| 4205.0015        | ---- Hosepiping leather                                                                                                                                                                               | 5         |
| 4205.0016        | ---- Pickers leather                                                                                                                                                                                  | 5         |
| 4205.0017        | ---- Washer leather                                                                                                                                                                                   | 5         |
| 4205.0019        | ---- Other                                                                                                                                                                                            | 5         |
| 4205.0090        | --- Other                                                                                                                                                                                             | 20        |
| <b>4206.0000</b> | <b>Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.</b>                                                                                                   | <b>20</b> |
| <b>43.01</b>     | <b>Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.</b>                         |           |
| 4301.1000        | -Of mink, whole, with or without head, tail or paws                                                                                                                                                   | 5         |
| 4301.3000        | -Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws                               | 5         |
| 4301.6000        | -Of fox, whole, with or without head, tail or paws                                                                                                                                                    | 5         |
| 4301.8000        | -Other furskins, whole, with or without head, tail or paws                                                                                                                                            | 5         |
| 4301.9000        | -Heads, tails, paws and other pieces or cuttings, suitable for furriers' use                                                                                                                          | 5         |
| <b>43.02</b>     | <b>Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.</b> |           |

| PCT CODE         | DESCRIPTION                                                                                                                                                                                                                                                                            | CD% |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                                                                                                                    | (3) |
|                  | -Whole skins, with or without head, tail or paws, not assembled:                                                                                                                                                                                                                       |     |
| 4302.1100        | - - Of mink                                                                                                                                                                                                                                                                            | 5   |
|                  | - - Other:                                                                                                                                                                                                                                                                             |     |
| 4302.1910        | - - - Leather shearling-finished leather with wool                                                                                                                                                                                                                                     | 0   |
| 4302.1990        | - - - Other                                                                                                                                                                                                                                                                            | 5   |
| 4302.2000        | -Heads, tails, paws and other pieces or cuttings, not assembled                                                                                                                                                                                                                        | 5   |
| 4302.3000        | -Whole skins and pieces or cuttings thereof, assembled                                                                                                                                                                                                                                 | 5   |
| <b>43.03</b>     | <b>Articles of apparel, clothing accessories and other articles of fur skin.</b>                                                                                                                                                                                                       |     |
| 4303.1000        | -Articles of apparel and clothing accessories                                                                                                                                                                                                                                          | 25  |
| 4303.9000        | -Other                                                                                                                                                                                                                                                                                 | 0   |
| <b>4304.0000</b> | <b>Artificial fur and articles thereof.</b>                                                                                                                                                                                                                                            | 0   |
| <b>44.01</b>     | <b>Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.</b>                                                              |     |
| 4401.1000        | -Fuel wood, in logs, in billets in twigs, faggots or in similar forms                                                                                                                                                                                                                  | 0   |
|                  | -Wood in chips or particles:                                                                                                                                                                                                                                                           |     |
| 4401.2100        | - - Coniferous                                                                                                                                                                                                                                                                         | 0   |
| 4401.2200        | - - Non-coniferous                                                                                                                                                                                                                                                                     | 0   |
| 4401.3000        | -Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms                                                                                                                                                                           | 0   |
| <b>44.02</b>     | <b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>                                                                                                                                                                                                   |     |
| 4402.1000        | - Of bamboo                                                                                                                                                                                                                                                                            | 0   |
| 4402.9000        | - Other                                                                                                                                                                                                                                                                                | 0   |
| <b>44.03</b>     | <b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</b>                                                                                                                                                                                              |     |
| 4403.1000        | -Treated with paint, stains, creosote or other preservatives                                                                                                                                                                                                                           | 0   |
| 4403.2000        | -Other, coniferous                                                                                                                                                                                                                                                                     | 0   |
|                  | -Other, of tropical wood specified in Subheading Note 1 to this Chapter:                                                                                                                                                                                                               |     |
| 4403.4100        | - - Dark Red Meranti, Light Red Meranti and Meranti Bakau                                                                                                                                                                                                                              | 0   |
|                  | - - Other:                                                                                                                                                                                                                                                                             |     |
| 4403.4910        | - - - Sawlogs and veneer logs of non-coniferous species                                                                                                                                                                                                                                | 0   |
| 4403.4990        | - - - Other                                                                                                                                                                                                                                                                            | 0   |
|                  | -Other:                                                                                                                                                                                                                                                                                |     |
| 4403.9100        | - - Of oak (Quercus spp.)                                                                                                                                                                                                                                                              | 0   |
| 4403.9200        | - - Of beech (Fagus spp.)                                                                                                                                                                                                                                                              | 0   |
| 4403.9900        | - - Other                                                                                                                                                                                                                                                                              | 0   |
| <b>44.04</b>     | <b>Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.</b> |     |
| 4404.1000        | -Coniferous                                                                                                                                                                                                                                                                            | 0   |
| 4404.2000        | -Non-coniferous                                                                                                                                                                                                                                                                        | 0   |
| <b>4405.0000</b> | <b>Wood wool; wood flour.</b>                                                                                                                                                                                                                                                          | 0   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                     | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                             | (3) |
| 44.06     | <b>Railway or tramway sleepers (cross-ties) of wood.</b>                                                                                                                                                                                                                        |     |
| 4406.1000 | -Not impregnated                                                                                                                                                                                                                                                                | 0   |
| 4406.9000 | -Other                                                                                                                                                                                                                                                                          | 0   |
| 44.07     | <b>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.</b>                                                                                                                                          |     |
| 4407.1000 | -Coniferous                                                                                                                                                                                                                                                                     | 0   |
|           | -Of tropical wood specified in Subheading Note 1 to this Chapter:                                                                                                                                                                                                               |     |
| 4407.2100 | -- Mahogany ( <i>Swietenia</i> spp.)                                                                                                                                                                                                                                            | 0   |
| 4407.2200 | -- Virola, Imbuia and Balsa                                                                                                                                                                                                                                                     | 0   |
| 4407.2500 | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau                                                                                                                                                                                                                        | 0   |
| 4407.2600 | -- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan                                                                                                                                                                                                            | 0   |
| 4407.2700 | -- Sapelli                                                                                                                                                                                                                                                                      | 0   |
| 4407.2800 | -- Iroko                                                                                                                                                                                                                                                                        | 0   |
| 4407.2900 | -- Other                                                                                                                                                                                                                                                                        | 0   |
|           | -Other:                                                                                                                                                                                                                                                                         |     |
| 4407.9100 | -- Of oak ( <i>Quercus</i> spp.)                                                                                                                                                                                                                                                | 0   |
| 4407.9200 | -- Of beech ( <i>Fagus</i> spp.)                                                                                                                                                                                                                                                | 0   |
| 4407.9300 | -- Of maple ( <i>Acer</i> spp.)                                                                                                                                                                                                                                                 | 0   |
| 4407.9400 | -- Of cherry ( <i>Prunus</i> spp.)                                                                                                                                                                                                                                              | 0   |
| 4407.9500 | -- Of ash ( <i>Fraxinus</i> spp.)                                                                                                                                                                                                                                               | 0   |
| 4407.9900 | -- Other                                                                                                                                                                                                                                                                        | 0   |
| 44.08     | <b>Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.</b>        |     |
| 4408.1000 | -Coniferous                                                                                                                                                                                                                                                                     | 15  |
|           | -Of tropical wood specified in Subheading Note 1 to this Chapter:                                                                                                                                                                                                               |     |
| 4408.3100 | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau                                                                                                                                                                                                                        | 15  |
| 4408.3900 | -- Other                                                                                                                                                                                                                                                                        | 15  |
|           | -Other:                                                                                                                                                                                                                                                                         |     |
| 4408.9010 | --- Wood slate                                                                                                                                                                                                                                                                  | 5   |
| 4408.9090 | --- Other                                                                                                                                                                                                                                                                       | 15  |
| 44.09     | <b>Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.</b> |     |
| 4409.1000 | -Coniferous                                                                                                                                                                                                                                                                     | 15  |
|           | - Non-coniferous :                                                                                                                                                                                                                                                              |     |
| 4409.2100 | -- of bamboo                                                                                                                                                                                                                                                                    | 15  |
| 4409.2900 | -- Other                                                                                                                                                                                                                                                                        | 15  |
| 44.10     | <b>Particle board, oriented strand board (OSB) and similar board (for example, waterboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.</b>                                                                |     |
|           | - Of wood :                                                                                                                                                                                                                                                                     |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                 | CB% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                         | (3) |
| 4410.1100 | -- Particle board                                                                                                                                                           | 15  |
|           | -- Oriented strand board (OSB):                                                                                                                                             |     |
| 4410.1210 | --- Unworked or not further worked than sanded                                                                                                                              | 15  |
| 4410.1290 | --- Other                                                                                                                                                                   | 15  |
| 4410.1900 | -- Other                                                                                                                                                                    | 15  |
| 4410.9000 | - Other                                                                                                                                                                     | 15  |
| 44.11     | <b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.</b>                                                       |     |
|           | - Medium density fibreboard (MDF) :                                                                                                                                         |     |
| 4411.1200 | -- Of a thickness not exceeding 5 mm                                                                                                                                        | 20  |
| 4411.1300 | -- Of a thickness exceeding 5 mm but not exceeding 9 mm                                                                                                                     | 20  |
| 4411.1400 | -- Of a thickness exceeding 9 mm                                                                                                                                            | 20  |
|           | - Other :                                                                                                                                                                   |     |
| 4411.9200 | -- Of a density exceeding 0.8 g/cm <sup>2</sup>                                                                                                                             | 20  |
|           | -- Of a density exceeding 0.5 g/cm <sup>2</sup> but not exceeding 0.8 g/cm <sup>2</sup> :                                                                                   |     |
| 4411.9310 | --- Not mechanically worked or surface covered                                                                                                                              | 20  |
| 4411.9390 | --- Other                                                                                                                                                                   | 20  |
| 4411.9400 | -- Of a density not exceeding 0.5 g/cm <sup>2</sup>                                                                                                                         | 20  |
| 44.12     | <b>Plywood, veneered panels and similar laminated wood.</b>                                                                                                                 |     |
| 4412.1000 | - Of bamboo                                                                                                                                                                 | 20  |
|           | - Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :                                                           |     |
| 4412.3100 | -- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter                                                                              | 20  |
| 4412.3200 | -- Other, with at least one outer ply of non-coniferous wood                                                                                                                | 20  |
| 4412.3900 | -- Other                                                                                                                                                                    | 20  |
|           | - Other :                                                                                                                                                                   |     |
| 4412.9400 | -- Blockboard, laminboard and battenboard                                                                                                                                   | 20  |
| 4412.9900 | -- Other                                                                                                                                                                    | 20  |
| 4413.0000 | <b>Densified wood, in blocks, plates, strips or profile shapes.</b>                                                                                                         | 0   |
| 4414.0000 | <b>Wooden frames for paintings, photographs, mirrors or similar objects.</b>                                                                                                | 20  |
| 44.15     | <b>Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.</b> |     |
| 4415.1000 | -Cases, boxes, crates, drums and similar packings; cable-drums                                                                                                              | 20  |
| 4415.2000 | -Pallets, box pallets and other load boards; pallet collars                                                                                                                 | 20  |
| 4416.0000 | <b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.</b>                                                                 | 20  |
| 44.17     | <b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.</b>                                                 |     |
| 4417.0010 | --- Boot and shoe lasts                                                                                                                                                     | 20  |
| 4417.0020 | --- Other                                                                                                                                                                   | 20  |

| PCT CODE         | DESCRIPTION                                                                                                                                                                                                        | CD% |
|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                                                | (3) |
| <b>44.18</b>     | <b>Bullders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>                                                                                    |     |
| 4418.1000        | -Windows, French windows and their frames                                                                                                                                                                          | 20  |
| 4418.2000        | -Doors and their frames and thresholds                                                                                                                                                                             | 20  |
| 4418.4000        | -Shuttering for concrete constructional work                                                                                                                                                                       | 20  |
| 4418.5000        | -Shingles and shakes                                                                                                                                                                                               | 20  |
| 4418.6000        | - Posts and beams                                                                                                                                                                                                  | 20  |
|                  | - Assembled flooring panels :                                                                                                                                                                                      |     |
| 4418.7100        | -- For mosaic floors                                                                                                                                                                                               | 20  |
| 4418.7200        | -- Other, multilayer                                                                                                                                                                                               | 20  |
| 4418.7900        | -- Other                                                                                                                                                                                                           | 20  |
|                  | -Other:                                                                                                                                                                                                            |     |
| 4418.9010        | - - - Flooring panels                                                                                                                                                                                              | 20  |
| 4418.9090        | - - - Other                                                                                                                                                                                                        | 20  |
| <b>4419.0000</b> | <b>Tableware and kitchenware, of wood.</b>                                                                                                                                                                         | 20  |
| <b>44.20</b>     | <b>Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.</b> |     |
| 4420.1000        | -Statuettes and other ornaments, of wood                                                                                                                                                                           | 20  |
|                  | -Other:                                                                                                                                                                                                            |     |
| 4420.9010        | - - - Jewellery boxes                                                                                                                                                                                              | 20  |
| 4420.9020        | - - - Wood marquetry and inlaid wood                                                                                                                                                                               | 20  |
| 4420.9090        | - - - Other                                                                                                                                                                                                        | 20  |
| <b>44.21</b>     | <b>Other articles of wood.</b>                                                                                                                                                                                     |     |
| 4421.1000        | -Clothes hangers                                                                                                                                                                                                   | 20  |
|                  | -Other:                                                                                                                                                                                                            |     |
| 4421.9010        | - - - Bobbins                                                                                                                                                                                                      | 20  |
| 4421.9020        | - - - Cops                                                                                                                                                                                                         | 20  |
| 4421.9030        | - - - Spools                                                                                                                                                                                                       | 20  |
| 4421.9040        | - - - Reels                                                                                                                                                                                                        | 20  |
| 4421.9090        | - - - Other                                                                                                                                                                                                        | 20  |
| <b>45.01</b>     | <b>Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.</b>                                                                                                                       |     |
| 4501.1000        | -Natural cork, raw or simply prepared                                                                                                                                                                              | 5   |
| 4501.9000        | -Other                                                                                                                                                                                                             | 5   |
| <b>4502.0000</b> | <b>Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).</b>                                       | 5   |
| <b>45.03</b>     | <b>Articles of natural cork.</b>                                                                                                                                                                                   |     |
| 4503.1000        | -Corks and stoppers                                                                                                                                                                                                | 10  |
| 4503.9000        | -Other                                                                                                                                                                                                             | 10  |
| <b>45.04</b>     | <b>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.</b>                                                                                                                  |     |
|                  | -Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs:                                                                                                                           |     |
| 4504.1010        | - - - Impregnated cork sheets                                                                                                                                                                                      | 5   |
| 4504.1090        | - - - Other                                                                                                                                                                                                        | 20  |
| 4504.9000        | -Other                                                                                                                                                                                                             | 20  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                               | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                       | (3) |
| 46.01     | Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens). |     |
|           | - Mats, matting and screens of vegetable materials :                                                                                                                                                                                                                                                      |     |
| 4601.2100 | -- of bamboo                                                                                                                                                                                                                                                                                              | 20  |
| 4601.2200 | -- Of rattan                                                                                                                                                                                                                                                                                              | 20  |
| 4601.2900 | -- Other                                                                                                                                                                                                                                                                                                  | 20  |
|           | -Other:                                                                                                                                                                                                                                                                                                   |     |
| 4601.9200 | -- Of bamboo                                                                                                                                                                                                                                                                                              | 20  |
| 4601.9300 | -- Of rattan                                                                                                                                                                                                                                                                                              | 20  |
| 4601.9400 | -- Of other vegetable materials                                                                                                                                                                                                                                                                           | 20  |
| 4601.9900 | -- Other                                                                                                                                                                                                                                                                                                  | 20  |
| 46.02     | Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.                                                                                                                                                     |     |
|           | - Of vegetable materials :                                                                                                                                                                                                                                                                                |     |
| 4602.1100 | -- Of bamboo                                                                                                                                                                                                                                                                                              | 20  |
| 4602.1200 | -- Of rattan                                                                                                                                                                                                                                                                                              | 20  |
| 4602.1900 | -- Other                                                                                                                                                                                                                                                                                                  | 20  |
| 4602.9000 | -Other                                                                                                                                                                                                                                                                                                    | 20  |
| 4701.0000 | Mechanical wood pulp.                                                                                                                                                                                                                                                                                     | 0   |
| 4702.0000 | Chemical wood pulp, dissolving grades.                                                                                                                                                                                                                                                                    | 0   |
| 47.03     | Chemical wood pulp, soda or sulphate, other than dissolving grades.                                                                                                                                                                                                                                       |     |
|           | -Unbleached:                                                                                                                                                                                                                                                                                              |     |
| 4703.1100 | -- Coniferous                                                                                                                                                                                                                                                                                             | 0   |
| 4703.1900 | -- Non-coniferous                                                                                                                                                                                                                                                                                         | 0   |
|           | -Semi-bleached or bleached:                                                                                                                                                                                                                                                                               |     |
| 4703.2100 | -- Coniferous                                                                                                                                                                                                                                                                                             | 0   |
| 4703.2900 | -- Non-coniferous                                                                                                                                                                                                                                                                                         | 0   |
| 47.04     | Chemical wood pulp, sulphite, other than dissolving grades.                                                                                                                                                                                                                                               |     |
|           | -Unbleached:                                                                                                                                                                                                                                                                                              |     |
| 4704.1100 | -- Coniferous                                                                                                                                                                                                                                                                                             | 0   |
| 4704.1900 | -- Non-coniferous                                                                                                                                                                                                                                                                                         | 0   |
|           | -Semi-bleached or bleached:                                                                                                                                                                                                                                                                               |     |
| 4704.2100 | -- Coniferous                                                                                                                                                                                                                                                                                             | 0   |
| 4704.2900 | -- Non-coniferous                                                                                                                                                                                                                                                                                         | 0   |
| 4705.0000 | Wood pulp obtained by a combination of mechanical and chemical pulping processes.                                                                                                                                                                                                                         | 0   |
| 47.06     | Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.                                                                                                                                                                                     |     |
| 4706.1000 | -Cotton linters pulp                                                                                                                                                                                                                                                                                      | 5   |
| 4706.2000 | -Pulps of fibres derived from recovered (waste and scrap) paper or paperboard                                                                                                                                                                                                                             | 0   |
| 4706.3000 | - Other, of bamboo                                                                                                                                                                                                                                                                                        | 0   |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                            | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                    | (3) |
|           | - Other:                                                                                                                                                                                                                                                                                               |     |
| 4706.9100 | -- Mechanical                                                                                                                                                                                                                                                                                          | 0   |
| 4706.9200 | -- Chemical                                                                                                                                                                                                                                                                                            | 0   |
| 4706.9300 | -- Semi-chemical                                                                                                                                                                                                                                                                                       | 0   |
| 47.07     | <b>Recovered (waste and scrap) paper or paperboard.</b>                                                                                                                                                                                                                                                |     |
|           | -Unbleached kraft paper or paperboard or corrugated paper or paperboard:                                                                                                                                                                                                                               |     |
| 4707.1010 | --- In pressed bundles                                                                                                                                                                                                                                                                                 | 0   |
| 4707.1090 | --- Other                                                                                                                                                                                                                                                                                              | 20  |
|           | -Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass:                                                                                                                                                                                                            |     |
| 4707.2010 | --- In pressed bundles                                                                                                                                                                                                                                                                                 | 0   |
| 4707.2090 | --- Other                                                                                                                                                                                                                                                                                              | 20  |
|           | -Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter):                                                                                                                                                                                    |     |
| 4707.3010 | --- In pressed bundles                                                                                                                                                                                                                                                                                 | 0   |
| 4707.3090 | --- Other                                                                                                                                                                                                                                                                                              | 20  |
|           | -Other, including unsorted waste and scrap:                                                                                                                                                                                                                                                            |     |
| 4707.9010 | --- In pressed bundles                                                                                                                                                                                                                                                                                 | 0   |
| 4707.9090 | --- Other                                                                                                                                                                                                                                                                                              | 20  |
| 4801.0000 | <b>Newsprint, in rolls or sheets</b>                                                                                                                                                                                                                                                                   | 0   |
| 48.02     | <b>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.</b> |     |
| 4802.1000 | -Hand-made paper and paper board                                                                                                                                                                                                                                                                       | 20  |
| 4802.2000 | -Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard                                                                                                                                                                            | 5   |
| 4802.4000 | -Wallpaper base                                                                                                                                                                                                                                                                                        | 5   |
|           | -Other paper and paperboard, not containing fibres obtained by a mechanical or chemi- mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:                                                                                                  |     |
| 4802.5400 | -- Weighing less than 40 g/ m <sup>2</sup> :                                                                                                                                                                                                                                                           | 20  |
|           | -- Weighing 40 g/ m <sup>2</sup> or more but not more than 150 g/ m <sup>2</sup> , in rolls:                                                                                                                                                                                                           |     |
| 4802.5510 | --- Printing paper                                                                                                                                                                                                                                                                                     | 20  |
| 4802.5520 | --- Poster paper                                                                                                                                                                                                                                                                                       | 20  |
| 4802.5530 | --- Graph paper                                                                                                                                                                                                                                                                                        | 20  |
| 4802.5540 | --- Bond paper                                                                                                                                                                                                                                                                                         | 20  |
| 4802.5590 | --- Other                                                                                                                                                                                                                                                                                              | 20  |
| 4802.5600 | -- Weighing 40 g/ m <sup>2</sup> or more but not more than 150 g/ m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297mm in the unfolded state                                                                                                           | 20  |
| 4802.5700 | -- Other, weighing 40 g/ m <sup>2</sup> or more but not more than 150 g/ m <sup>2</sup>                                                                                                                                                                                                                | 20  |
|           | -- Weighing more than 150 g/ m <sup>2</sup> :                                                                                                                                                                                                                                                          |     |
| 4802.5810 | --- Art paper                                                                                                                                                                                                                                                                                          | 20  |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                                                                                                                                   | CD%<br>(3) |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 4802.5830       | --- Card board                                                                                                                                                                                                                                                                                       | 20         |
| 4802.5850       | --- Art card                                                                                                                                                                                                                                                                                         | 20         |
| 4802.5890       | --- Other                                                                                                                                                                                                                                                                                            | 20         |
|                 | -Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :                                                                                                                                  |            |
| 4802.6100       | -- In rolls:                                                                                                                                                                                                                                                                                         | 20         |
| 4802.6200       | -- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:                                                                                                                                                                                       | 20         |
|                 | -- Other:                                                                                                                                                                                                                                                                                            |            |
| 4802.6910       | --- Carbonising base paper                                                                                                                                                                                                                                                                           | 5          |
| 4802.6990       | --- Other                                                                                                                                                                                                                                                                                            | 20         |
| 4803.0000       | Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets. | 20         |
| 48.04           | Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.                                                                                                                                                                                                  |            |
|                 | -Kraftliner:                                                                                                                                                                                                                                                                                         |            |
| 4804.1100       | -- Unbleached                                                                                                                                                                                                                                                                                        | 20         |
| 4804.1900       | -- Other                                                                                                                                                                                                                                                                                             | 20         |
|                 | -Sack kraft paper:                                                                                                                                                                                                                                                                                   |            |
| 4804.2100       | -- Unbleached                                                                                                                                                                                                                                                                                        | 15         |
| 4804.2900       | -- Other                                                                                                                                                                                                                                                                                             | 15         |
|                 | -Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less:                                                                                                                                                                                                                             |            |
| 4804.3100       | -- Unbleached                                                                                                                                                                                                                                                                                        | 20         |
| 4804.3900       | -- Other                                                                                                                                                                                                                                                                                             | 20         |
|                 | -Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :                                                                                                                                                                                       |            |
| 4804.4100       | -- Unbleached                                                                                                                                                                                                                                                                                        | 20         |
| 4804.4200       | -- Bleached uniformly throughout the mass and of which more than 95 % byweight of the total fibre content consists of wood fibres obtained by a chemical process                                                                                                                                     | 20         |
| 4804.4900       | -- Other                                                                                                                                                                                                                                                                                             | 20         |
|                 | -Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more:                                                                                                                                                                                                                             |            |
| 4804.5100       | -- Unbleached                                                                                                                                                                                                                                                                                        | 20         |
| 4804.5200       | -- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process                                                                                                                                           | 20         |
| 4804.5900       | -- Other                                                                                                                                                                                                                                                                                             | 20         |
| 48.05           | Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.                                                                                                                                                                |            |
|                 | -Fluting paper:                                                                                                                                                                                                                                                                                      |            |
| 4805.1100       | -- Semi-chemical fluting paper                                                                                                                                                                                                                                                                       | 20         |
| 4805.1200       | -- Straw fluting paper                                                                                                                                                                                                                                                                               | 20         |
| 4805.1900       | -- Other                                                                                                                                                                                                                                                                                             | 20         |

| PCT CODE         | DESCRIPTION                                                                                                                                                                                                          | CD% |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                                                  | (3) |
|                  | -Testliner (recycled liner board) :                                                                                                                                                                                  |     |
| 4805.2400        | -- Weighing 150 g/ m <sup>2</sup> or less                                                                                                                                                                            | 20  |
| 4805.2500        | -- Weighing more than 150 g/ m <sup>2</sup>                                                                                                                                                                          | 20  |
| 4805.3000        | -Sulphite wrapping paper                                                                                                                                                                                             | 10  |
| 4805.4000        | -Filter paper and paperboard                                                                                                                                                                                         | 10  |
| 4805.5000        | -Felt paper and paperboard                                                                                                                                                                                           | 20  |
|                  | - Other:                                                                                                                                                                                                             |     |
|                  | -- Weighing 150 g/ m <sup>2</sup> or less:                                                                                                                                                                           |     |
| 4805.9110        | --- Having di-electric strength not less than .5 Kv per milimeter                                                                                                                                                    | 5   |
| 4805.9190        | --- Other                                                                                                                                                                                                            | 20  |
|                  | -- Weighing more than 150 g/ m <sup>2</sup> but less than 225 g/ m <sup>2</sup> :                                                                                                                                    |     |
| 4805.9210        | --- Having di-electric strength not less than .5 Kv per milimeter                                                                                                                                                    | 5   |
| 4805.9290        | --- Other                                                                                                                                                                                                            | 20  |
|                  | -- Weighing 225 g/ m <sup>2</sup> or more:                                                                                                                                                                           |     |
| 4805.9310        | --- Having di-electric strength not less than .5 Kv per milimeter                                                                                                                                                    | 5   |
| 4805.9390        | --- Other                                                                                                                                                                                                            | 20  |
| <b>48.06</b>     | <b>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.</b>                                                                  |     |
| 4806.1000        | -Vegetable parchment                                                                                                                                                                                                 | 20  |
| 4806.2000        | -Greaseproof papers                                                                                                                                                                                                  | 20  |
| 4806.3000        | -Tracing papers                                                                                                                                                                                                      | 20  |
|                  | -Glassine and other glazed transparent or translucent papers:                                                                                                                                                        |     |
| 4806.4010        | --- Glassine                                                                                                                                                                                                         | 20  |
| 4806.4090        | --- Other                                                                                                                                                                                                            | 20  |
| <b>4807.0000</b> | <b>Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface- coated or impregnated, whether or not internally reinforced, in rolls or sheets.</b> | 20  |
| <b>48.08</b>     | <b>Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.</b>          |     |
| 4808.1000        | -Corrugated paper and paperboard, whether or not perforated                                                                                                                                                          | 25  |
| 4808.2000        | -Sack kraft paper, creped or crinkled, whether or not embossed or perforated                                                                                                                                         | 25  |
| 4808.3000        | -Other kraft paper, creped or crinkled, whether or not embossed or perforated                                                                                                                                        | 25  |
| 4808.9000        | -Other                                                                                                                                                                                                               | 25  |
| <b>48.09</b>     | <b>Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.</b>              |     |
| 4809.2000        | -Self-copy paper                                                                                                                                                                                                     | 20  |
| 4809.9000        | -Other                                                                                                                                                                                                               | 20  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                   | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                           | (3) |
| 48.10     | Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size. |     |
|           | -Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:                                 |     |
|           | -- In rolls:                                                                                                                                                                                                                                                                                  |     |
| 4810.1310 | --- Art paper                                                                                                                                                                                                                                                                                 | 20  |
| 4810.1320 | --- Writing paper, coated or impregnated                                                                                                                                                                                                                                                      | 20  |
| 4810.1390 | --- Other                                                                                                                                                                                                                                                                                     | 20  |
| 4810.1400 | -- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state                                                                                                                                                                                 | 20  |
|           | -- Other:                                                                                                                                                                                                                                                                                     |     |
| 4810.1910 | --- Writing paper                                                                                                                                                                                                                                                                             | 20  |
| 4810.1990 | --- Other                                                                                                                                                                                                                                                                                     | 20  |
|           | -Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:                                                                   |     |
| 4810.2200 | -- Light-weight coated paper                                                                                                                                                                                                                                                                  | 20  |
| 4810.2900 | -- Other                                                                                                                                                                                                                                                                                      | 20  |
|           | -Kraft paper and paperboard, other than that of a kind use for writing, printing or other graphic purposes:                                                                                                                                                                                   |     |
| 4810.3100 | -- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less                                                                                  | 20  |
| 4810.3200 | -- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup>                                                                                | 20  |
| 4810.3900 | -- Other                                                                                                                                                                                                                                                                                      | 20  |
|           | -Other paper and paperboard:                                                                                                                                                                                                                                                                  |     |
| 4810.9200 | -- Multi-ply                                                                                                                                                                                                                                                                                  | 25  |
| 4810.9900 | -- Other                                                                                                                                                                                                                                                                                      | 25  |
| 48.11     | Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.     |     |
| 4811.1000 | -Tarred, bituminised or asphalted paper and paperboard                                                                                                                                                                                                                                        | 15  |
|           | -Gummed or adhesive paper and paperboard:                                                                                                                                                                                                                                                     |     |
| 4811.4100 | -- Self-adhesive                                                                                                                                                                                                                                                                              | 25  |
| 4811.4900 | -- Other                                                                                                                                                                                                                                                                                      | 25  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                       | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                               | (3) |
|           | -Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):                                                                                                                         |     |
| 4811.5100 | - - Bleached, weighing more than 150 g/m2                                                                                                                                                                         | 25  |
|           | - - Other:                                                                                                                                                                                                        |     |
| 4811.5910 | - - - Thermal fax paper                                                                                                                                                                                           | 15  |
| 4811.5920 | - - - Volatile corrosive inhibitor (VCI) paper                                                                                                                                                                    | 5   |
| 4811.5930 | - - - Floor coverings on a base of paper or of paperboard, whether or not cut to size                                                                                                                             | 25  |
| 4811.5990 | - - - Other                                                                                                                                                                                                       | 20  |
|           | -Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:                                                                                                           |     |
| 4811.6010 | - - - Wax paper                                                                                                                                                                                                   | 20  |
| 4811.6020 | - - - Floor coverings on a base of paper or of paperboard, whether or not cut to size                                                                                                                             | 25  |
| 4811.6090 | - - - Other                                                                                                                                                                                                       | 20  |
| 4811.9000 | -Other paper, paperboard, cellulose wadding and webs of cellulose fibres                                                                                                                                          | 25  |
| 4812.0000 | Filter blocks, slabs and plates, of paper pulp.                                                                                                                                                                   | 15  |
| 48.13     | Cigarette paper, whether or not cut to size or in the form of booklets or tubes.                                                                                                                                  |     |
|           | -In the form of booklets or tubes:                                                                                                                                                                                |     |
| 4813.1010 | - - - In the form of booklets                                                                                                                                                                                     | 25  |
| 4813.1020 | - - - In the form of tubes                                                                                                                                                                                        | 25  |
| 4813.2000 | -In rolls of a width not exceeding 5cm                                                                                                                                                                            | 25  |
| 4813.9000 | -Other                                                                                                                                                                                                            | 25  |
| 48.14     | Wallpaper and similar wall coverings; window transparencies of paper.                                                                                                                                             |     |
| 4814.1000 | - "Ingrain" paper                                                                                                                                                                                                 | 25  |
| 4814.2000 | -Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics                       | 25  |
| 4814.9000 | -Other                                                                                                                                                                                                            | 25  |
| [48.15]   |                                                                                                                                                                                                                   |     |
| 48.16     | Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.                          |     |
| 4816.2000 | -Self-copy paper                                                                                                                                                                                                  | 15  |
| 4816.9000 | -Other                                                                                                                                                                                                            | 15  |
| 48.17     | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery. |     |
| 4817.1000 | -Envelopes                                                                                                                                                                                                        | 25  |
| 4817.2000 | -Letter cards, plain post-cards and correspondence cards                                                                                                                                                          | 25  |
| 4817.3000 | -Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery                                                                                            | 25  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | AD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | (3) |
| 48.18     | Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres. |     |
| 4818.1000 | -Toilet paper                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 25  |
| 4818.2000 | -Handkerchiefs, cleansing or facial tissues and towels                                                                                                                                                                                                                                                                                                                                                                                                                                  | 25  |
| 4818.3000 | -Tablecloths and serviettes                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 25  |
|           | -Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:                                                                                                                                                                                                                                                                                                                                                                                       |     |
| 4818.4010 | - - - Diapers for adults (patients) of weight exceeding 25 kg                                                                                                                                                                                                                                                                                                                                                                                                                           | 10  |
| 4818.4020 | - - - Diapers for infants and babies                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 25  |
| 4818.4090 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 25  |
| 4818.5000 | -Articles of apparel and clothing accessories                                                                                                                                                                                                                                                                                                                                                                                                                                           | 20  |
| 4818.9000 | -Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 5   |
| 48.19     | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.                                                                                                                                                                                                                                      |     |
| 4819.1000 | -Cartons, boxes and cases, of corrugated paper or paperboard                                                                                                                                                                                                                                                                                                                                                                                                                            | 25  |
| 4819.2000 | -Folding cartons, boxes and cases, of non corrugated paper or paperboard                                                                                                                                                                                                                                                                                                                                                                                                                | 25  |
| 4819.3000 | -Sacks and bags, having a base of a width of 40 cm or more                                                                                                                                                                                                                                                                                                                                                                                                                              | 25  |
| 4819.4000 | -Other sacks and bags, including cones                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 25  |
| 4819.5000 | -Other packing containers, including record sleeves                                                                                                                                                                                                                                                                                                                                                                                                                                     | 25  |
| 4819.6000 | -Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like                                                                                                                                                                                                                                                                                                                                                                              | 25  |
| 48.20     | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.                                                                             |     |
|           | -Registers, accounts books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles:                                                                                                                                                                                                                                                                                                                                                         |     |
| 4820.1010 | - - - Note books, order books and receipt books                                                                                                                                                                                                                                                                                                                                                                                                                                         | 25  |
| 4820.1020 | - - - Diaries                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 25  |
| 4820.1090 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 25  |
| 4820.2000 | -Exercise books                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 25  |
| 4820.3000 | -Binders (other than book covers), folders and file covers                                                                                                                                                                                                                                                                                                                                                                                                                              | 25  |
| 4820.4000 | -Manifold business forms and interleaved carbon sets                                                                                                                                                                                                                                                                                                                                                                                                                                    | 25  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                           | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                   | (3) |
| 4820.5000 | -Albums for samples or for collections                                                                                                                                                                | 25  |
| 4820.9000 | -Other                                                                                                                                                                                                | 25  |
| 48.21     | <b>Paper or paperboard labels of all kinds, whether or not printed.</b>                                                                                                                               |     |
|           | -Printed:                                                                                                                                                                                             |     |
| 4821.1010 | - - - Paper graphics of a kind used for decoration for vehicles of heading 87.11                                                                                                                      | 25  |
| 4821.1020 | - - - Paper graphics of a kind used for decoration for vehicles of heading 8701.9020                                                                                                                  | 25  |
| 4821.1030 | - - - Other for motor cars and vehicles                                                                                                                                                               | 25  |
| 4821.1040 | - - - Printed labels of paper                                                                                                                                                                         | 0   |
| 4821.1090 | - - - Other                                                                                                                                                                                           | 25  |
| 4821.9000 | -Other                                                                                                                                                                                                | 25  |
| 48.22     | <b>Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).</b>                                                                         |     |
| 4822.1000 | -Of a kind used for winding textile yarn                                                                                                                                                              | 25  |
| 4822.9000 | -Other                                                                                                                                                                                                | 25  |
| 48.23     | <b>Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.</b> |     |
| 4823.2000 | -Filter paper and paperboard                                                                                                                                                                          | 20  |
| 4823.4000 | -Rolls, sheets and dials, printed for self-recording apparatus                                                                                                                                        | 15  |
|           | - Trays, dishes, plates, cups and the like, of paper or paperboard:                                                                                                                                   |     |
| 4823.6100 | - - Of bamboo                                                                                                                                                                                         | 25  |
| 4823.6900 | - - Other                                                                                                                                                                                             | 25  |
| 4823.7000 | -Moulded or pressed articles of paper pulp                                                                                                                                                            | 25  |
|           | -Other:                                                                                                                                                                                               |     |
| 4823.9010 | - - - Cards for jacquard machines                                                                                                                                                                     | 5   |
| 4823.9020 | - - - Patterns, design cards for textile and leather garments                                                                                                                                         | 5   |
| 4823.9030 | - - - Diamond dotted paper                                                                                                                                                                            | 5   |
| 4823.9040 | - - - Double side adhesive tapes                                                                                                                                                                      | 5   |
| 4823.9090 | - - - Other                                                                                                                                                                                           | 25  |
| 49.01     | <b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</b>                                                                                                |     |
| 4901.1000 | -In single sheets, whether or not folded                                                                                                                                                              | 10  |
|           | -Other:                                                                                                                                                                                               |     |
| 4901.9100 | - - Dictionaries and encyclopaedias, and serial instalments thereof                                                                                                                                   | 0   |
|           | - - Other:                                                                                                                                                                                            |     |
| 4901.9910 | - - - Holy Quran(Arabic text with or without translation)                                                                                                                                             | 0   |
| 4901.9990 | - - - Other                                                                                                                                                                                           | 0   |
| 49.02     | <b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.</b>                                                                                           |     |
| 4902.1000 | -Appearing at least four times a week                                                                                                                                                                 | 0   |
| 4902.9000 | - Other                                                                                                                                                                                               | 0   |
| 4903.0000 | <b>Children's picture, drawing or colouring books.</b>                                                                                                                                                | 0   |
| 4904.0000 | <b>Music, printed or in manuscript, whether or not bound or illustrated.</b>                                                                                                                          | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                   | PP% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                           | (3) |
| 49.05     | Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.                                                                                                                                  |     |
| 4905.1000 | -Globes                                                                                                                                                                                                                                                       | 5   |
|           | -Other:                                                                                                                                                                                                                                                       |     |
| 4905.9100 | -- In book form                                                                                                                                                                                                                                               | 5   |
| 4905.9900 | -- Other                                                                                                                                                                                                                                                      | 5   |
| 4906.0000 | Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.           | 5   |
| 4907.0000 | Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes, cheque forms; stock, share or bond certificates and similar documents of title. | 5   |
| 49.08     | Transfers (decalcomanias).                                                                                                                                                                                                                                    |     |
| 4908.1000 | -Transfers (decalcomanias), vitrifiable                                                                                                                                                                                                                       | 5   |
| 4908.9000 | -Other                                                                                                                                                                                                                                                        | 20  |
| 4909.0000 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.                                                                                    | 25  |
| 4910.0000 | Calendars of any kind, printed, including calendar blocks.                                                                                                                                                                                                    | 25  |
| 49.11     | Other printed matter, including printed pictures and photographs.                                                                                                                                                                                             |     |
| 4911.1000 | -Trade advertising material, commercial catalogues and the like                                                                                                                                                                                               | 5   |
|           | -Other:                                                                                                                                                                                                                                                       |     |
| 4911.9100 | -- Pictures, designs and photographs                                                                                                                                                                                                                          | 10  |
| 4911.9900 | -- Other                                                                                                                                                                                                                                                      | 10  |
| 5001.0000 | Silk-worm cocoons suitable for reeling.                                                                                                                                                                                                                       | 5   |
| 5002.0000 | Raw silk (not thrown).                                                                                                                                                                                                                                        | 5   |
| 5003.0000 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock).                                                                                                                                                                         | 5   |
| 5004.0000 | Silk yarn (other than yarn spun from silk waste) not put up for retail sale.                                                                                                                                                                                  | 5   |
| 5005.0000 | Yarn spun from silk waste, not put up for retail sale.                                                                                                                                                                                                        | 0   |
| 5006.0000 | Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.                                                                                                                                                                               | 5   |
| 50.07     | Woven fabrics of silk or of silk waste.                                                                                                                                                                                                                       |     |
| 5007.1000 | -Fabrics of noil silk                                                                                                                                                                                                                                         | 15  |
| 5007.2000 | -Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk                                                                                                                                                               | 15  |
| 5007.9000 | -Other fabrics                                                                                                                                                                                                                                                | 15  |
| 51.01     | Wool, not carded or combed.                                                                                                                                                                                                                                   |     |
|           | -Greasy, including fleece-washed wool:                                                                                                                                                                                                                        |     |
| 5101.1100 | -- Shorn wool                                                                                                                                                                                                                                                 | 0   |
| 5101.1900 | -- Other                                                                                                                                                                                                                                                      | 0   |



| PCT CODE         | DESCRIPTION                                                                                                                 | CD% |
|------------------|-----------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                         | (3) |
|                  | -Degreased, not carbonised:                                                                                                 |     |
| 5101.2100        | - - Shorn wool                                                                                                              | 0   |
| 5101.2900        | - - Other                                                                                                                   | 0   |
| 5101.3000        | -Carbonised                                                                                                                 | 0   |
| <b>51.02</b>     | <b>Fine or coarse animal hair, not carded or combed.</b>                                                                    |     |
|                  | -Fine animal hair:                                                                                                          |     |
| 5102.1100        | - - Of Kashmir (cashmere) goats                                                                                             | 5   |
| 5102.1900        | - - Other                                                                                                                   | 5   |
| 5102.2000        | -Coarse animal hair                                                                                                         | 5   |
| <b>51.03</b>     | <b>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.</b>                  |     |
| 5103.1000        | -Noils of wool or of fine animal hair                                                                                       | 5   |
| 5103.2000        | -Other waste of wool or of fine animal hair                                                                                 | 5   |
| 5103.3000        | -Waste of coarse animal hair                                                                                                | 5   |
| <b>5104.0000</b> | <b>Garnetted stock of wool or of fine or coarse animal hair.</b>                                                            | 5   |
| <b>51.05</b>     | <b>Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).</b>                          |     |
| 5105.1000        | -Carded wool                                                                                                                | 0   |
|                  | -Wool tops and other combed wool:                                                                                           |     |
| 5105.2100        | - - Combed wool in fragments                                                                                                | 0   |
| 5105.2900        | - - Other                                                                                                                   | 0   |
|                  | -Fine animal hair, carded or combed:                                                                                        |     |
| 5105.3100        | - - Of Kashmir (cashmere) goats                                                                                             | 5   |
| 5105.3900        | - - Other                                                                                                                   | 5   |
| 5105.4000        | -Coarse animal hair, carded or combed                                                                                       | 5   |
| <b>51.06</b>     | <b>Yarn of carded wool, not put up for retail sale.</b>                                                                     |     |
| 5106.1000        | -Containing 85 % or more by weight of wool                                                                                  | 5   |
| 5106.2000        | -Containing less than 85 % by weight of wool                                                                                | 5   |
| <b>51.07</b>     | <b>Yarn of combed wool, not put up for retail sale.</b>                                                                     |     |
| 5107.1000        | -Containing 85 % or more by weight of wool                                                                                  | 5   |
| 5107.2000        | -Containing less than 85 % by weight of wool                                                                                | 5   |
| <b>51.08</b>     | <b>Yarn of fine animal hair (carded or combed), not put up for retail sale.</b>                                             |     |
| 5108.1000        | -Carded                                                                                                                     | 5   |
| 5108.2000        | -Combed                                                                                                                     | 5   |
| <b>51.09</b>     | <b>Yarn of wool or of fine animal hair, put up for retail sale.</b>                                                         |     |
| 5109.1000        | -Containing 85 % or more by weight of wool or of fine animal hair                                                           | 10  |
| 5109.9000        | -Other                                                                                                                      | 10  |
| <b>5110.0000</b> | <b>Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.</b> | 10  |
| <b>51.11</b>     | <b>Woven fabrics of carded wool or of carded fine animal hair.</b>                                                          |     |
|                  | -Containing 85 % or more by weight of wool or of fine animal hair:                                                          |     |
| 5111.1100        | - - Of a weight not exceeding 300 g/m <sup>2</sup>                                                                          | 15  |
| 5111.1900        | - - Other                                                                                                                   | 15  |
| 5111.2000        | -Other, mixed mainly or solely with man-made filaments                                                                      | 15  |
| 5111.3000        | -Other, mixed mainly or solely with man-made staple fibre                                                                   | 15  |
| 5111.9000        | -Other                                                                                                                      | 15  |

| PCT CODE         | DESCRIPTION                                                                                                                             | CD% |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                     | (3) |
| <b>51.12</b>     | <b>Woven fabrics of combed wool or of combed fine animal hair.</b>                                                                      |     |
|                  | -Containing 85 % or more by weight of wool or of fine animal hair:                                                                      |     |
| 5112.1100        | - - Of a weight not exceeding 200 g/m <sup>2</sup>                                                                                      | 15  |
| 5112.1900        | - - Other                                                                                                                               | 15  |
| 5112.2000        | -Other, mixed mainly or solely with man-made filaments                                                                                  | 15  |
| 5112.3000        | -Other, mixed mainly or solely with man-made staple fibres                                                                              | 15  |
| 5112.9000        | -Other                                                                                                                                  | 15  |
| <b>5113.0000</b> | <b>Woven fabrics of coarse animal hair or of horsehair.</b>                                                                             | 15  |
| <b>52.01</b>     | <b>Cotton, not carded or combed.</b>                                                                                                    |     |
| 5201.0010        | - - - American                                                                                                                          | 0   |
| 5201.0020        | - - - Egyptian                                                                                                                          | 0   |
| 5201.0090        | - - - Other                                                                                                                             | 0   |
| <b>52.02</b>     | <b>Cotton waste (including yarn waste and garnetted stock).</b>                                                                         |     |
| 5202.1000        | -Yarn waste (including thread waste)                                                                                                    | 10  |
|                  | -Other:                                                                                                                                 |     |
| 5202.9100        | - - Garnetted stock                                                                                                                     | 10  |
| 5202.9900        | - - Other                                                                                                                               | 10  |
| <b>5203.0000</b> | <b>Cotton, carded or combed.</b>                                                                                                        | 5   |
| <b>52.04</b>     | <b>Cotton sewing thread, whether or not put up for retail sale.</b>                                                                     |     |
|                  | -Not put up for retail sale:                                                                                                            |     |
| 5204.1100        | - - Containing 85 % or more by weight of cotton                                                                                         | 25  |
| 5204.1900        | - - Other                                                                                                                               | 25  |
|                  | -Put up for retail sale:                                                                                                                |     |
| 5204.2010        | - - - For sewing                                                                                                                        | 25  |
| 5204.2020        | - - - For embroidery                                                                                                                    | 25  |
| 5204.2090        | - - - Other                                                                                                                             | 25  |
| <b>52.05</b>     | <b>Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.</b>                 |     |
|                  | -Single yarn, of uncombed fibres:                                                                                                       |     |
| 5205.1100        | - - Measuring 714.29 decitex or more (not exceeding 14 metric number)                                                                   | 5   |
| 5205.1200        | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | 5   |
| 5205.1300        | - - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)    | 5   |
| 5205.1400        | - - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)    | 5   |
| 5205.1500        | - - Measuring less than 125 decitex (exceeding 80 metric number)                                                                        | 5   |
|                  | -Single yarn, of combed fibres:                                                                                                         |     |
| 5205.2100        | - - Measuring 714.29 decitex or more (not exceeding 14 metric number)                                                                   | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                             | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                     | (3) |
| 5205.2200 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)                                 | 5   |
| 5205.2300 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)                                 | 5   |
| 5205.2400 | - - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)                                    | 5   |
| 5205.2600 | - - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)                                    | 5   |
| 5205.2700 | - - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)                                 | 5   |
| 5205.2800 | - - Measuring less than 83.33 decitex (exceeding 120 metric number)                                                                                                     | 5   |
|           | -Multiple (folded) or cabled yarn, of uncombed fibres:                                                                                                                  |     |
| 5205.3100 | - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)                                                                   | 5   |
| 5205.3200 | - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5   |
| 5205.3300 | - - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5   |
| 5205.3400 | - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)    | 5   |
| 5205.3500 | - - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)                                                                        | 5   |
|           | -Multiple (folded) or cabled yarn, of combed fibres:                                                                                                                    |     |
| 5205.4100 | - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)                                                                   | 5   |
| 5205.4200 | - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5   |
| 5205.4300 | - - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5   |
| 5205.4400 | - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)    | 5   |
| 5205.4600 | - - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)    | 5   |
| 5205.4700 | - - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn) | 5   |
| 5205.4800 | - - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)                                                                     | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                             | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                     | (3) |
| 52.06     | <b>Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.</b>                                               |     |
|           | -Single yarn, of uncombed fibres:                                                                                                                                       |     |
| 5206.1100 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number)                                                                                                   | 5   |
| 5206.1200 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)                                 | 5   |
| 5206.1300 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)                                 | 5   |
| 5206.1400 | - - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)                                    | 5   |
| 5206.1500 | - - Measuring less than 125 decitex (exceeding 80 metric number)                                                                                                        | 5   |
|           | -Single yarn, of combed fibres:                                                                                                                                         |     |
| 5206.2100 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number)                                                                                                   | 5   |
| 5206.2200 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)                                 | 5   |
| 5206.2300 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)                                 | 5   |
| 5206.2400 | - - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)                                    | 5   |
| 5206.2500 | - - Measuring less than 125 decitex (exceeding 80 metric number)                                                                                                        | 5   |
|           | -Multiple (folded) or cabled yarn, of uncombed fibres:                                                                                                                  |     |
| 5206.3100 | - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)                                                                   | 5   |
| 5206.3200 | - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5   |
| 5206.3300 | - - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5   |
| 5206.3400 | - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)    | 5   |
| 5206.3500 | - - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)                                                                        | 5   |
|           | -Multiple (folded) or cabled yarn, of combed fibres:                                                                                                                    |     |
| 5206.4100 | - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)                                                                   | 5   |
| 5206.4200 | - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                            | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                    | (3) |
| 5206.4300 | -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5   |
| 5206.4400 | -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)    | 5   |
| 5206.4500 | -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)                                                                        | 5   |
| 52.07     | Cotton yarn (other than sewing thread) put up for retail sale.                                                                                                         |     |
| 5207.1000 | -Containing 85 % or more by weight of cotton                                                                                                                           | 10  |
| 5207.9000 | -Other                                                                                                                                                                 | 10  |
| 52.08     | Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup> .                                                    |     |
|           | -Unbleached:                                                                                                                                                           |     |
| 5208.1100 | -- Plain weave, weighing not more than 100 g/m <sup>2</sup>                                                                                                            | 25  |
| 5208.1200 | -- Plain weave, weighing more than 100 g/m <sup>2</sup>                                                                                                                | 25  |
| 5208.1300 | -- 3-thread or 4-thread twill, including cross twill                                                                                                                   | 25  |
| 5208.1900 | -- Other fabrics                                                                                                                                                       | 25  |
|           | -Bleached:                                                                                                                                                             |     |
| 5208.2100 | -- Plain weave, weighing not more than 100 g/m <sup>2</sup>                                                                                                            | 25  |
| 5208.2200 | -- Plain weave, weighing more than 100 g/m <sup>2</sup>                                                                                                                | 25  |
| 5208.2300 | -- 3-thread or 4-thread twill, including cross twill                                                                                                                   | 25  |
| 5208.2900 | -- Other fabrics                                                                                                                                                       | 25  |
|           | -Dyed:                                                                                                                                                                 |     |
| 5208.3100 | -- Plain weave, weighing not more than 100 g/m <sup>2</sup>                                                                                                            | 25  |
| 5208.3200 | -- Plain weave, weighing more than 100 g/m <sup>2</sup>                                                                                                                | 25  |
| 5208.3300 | -- 3-thread or 4-thread twill, including cross twill                                                                                                                   | 25  |
| 5208.3900 | -- Other fabrics                                                                                                                                                       | 25  |
|           | -Of yarns of different colours:                                                                                                                                        |     |
| 5208.4100 | -- Plain weave, weighing not more than 100 g/m <sup>2</sup>                                                                                                            | 25  |
| 5208.4200 | -- Plain weave, weighing more than 100 g/m <sup>2</sup>                                                                                                                | 25  |
| 5208.4300 | -- 3-thread or 4-thread twill, including cross twill                                                                                                                   | 25  |
| 5208.4900 | -- Other fabrics                                                                                                                                                       | 25  |
|           | -Printed:                                                                                                                                                              |     |
| 5208.5100 | -- Plain weave, weighing not more than 100 g/m <sup>2</sup>                                                                                                            | 25  |
| 5208.5200 | -- Plain weave, weighing more than 100 g/m <sup>2</sup>                                                                                                                | 25  |
| 5208.5900 | -- Other fabrics                                                                                                                                                       | 25  |
| 52.09     | Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> .                                                        |     |
|           | -Unbleached:                                                                                                                                                           |     |
| 5209.1100 | -- Plain weave                                                                                                                                                         | 25  |
| 5209.1200 | -- 3-thread or 4-thread twill, including cross twill                                                                                                                   | 25  |
| 5209.1900 | -- Other fabrics                                                                                                                                                       | 25  |
|           | -Bleached:                                                                                                                                                             |     |
| 5209.2100 | -- Plain weave                                                                                                                                                         | 25  |
| 5209.2200 | -- 3-thread or 4-thread twill, including cross twill                                                                                                                   | 25  |
| 5209.2900 | -- Other fabrics                                                                                                                                                       | 25  |
|           | -Dyed:                                                                                                                                                                 |     |

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| PCT CODE  | DESCRIPTION                                                                                                                                                        | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                | (3) |
| 5209.3100 | -- Plain weave                                                                                                                                                     | 25  |
| 5209.3200 | -- 3-thread or 4-thread twill, including cross twill                                                                                                               | 25  |
| 5209.3900 | -- Other fabrics                                                                                                                                                   | 25  |
|           | -Of yarns of different colours:                                                                                                                                    |     |
| 5209.4100 | -- Plain weave                                                                                                                                                     | 25  |
| 5209.4200 | -- Denim                                                                                                                                                           | 25  |
| 5209.4300 | -- Other fabrics of 3-thread or 4-thread twill, including cross twill                                                                                              | 25  |
| 5209.4900 | -- Other fabrics                                                                                                                                                   | 25  |
|           | -Printed:                                                                                                                                                          |     |
| 5209.5100 | -- Plain weave                                                                                                                                                     | 25  |
| 5209.5200 | -- 3-thread or 4-thread twill, including cross twill                                                                                                               | 25  |
| 5209.5900 | -- Other fabrics                                                                                                                                                   | 25  |
| 52.10     | Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup> . |     |
|           | -Unbleached:                                                                                                                                                       |     |
| 5210.1100 | -- Plain weave                                                                                                                                                     | 15  |
| 5210.1900 | -- Other fabrics                                                                                                                                                   | 15  |
|           | -Bleached:                                                                                                                                                         |     |
| 5210.2100 | -- Plain weave                                                                                                                                                     | 15  |
| 5210.2900 | -- Other fabrics                                                                                                                                                   | 15  |
|           | -Dyed:                                                                                                                                                             |     |
| 5210.3100 | -- Plain weave                                                                                                                                                     | 15  |
| 5210.3200 | -- 3-thread or 4-thread twill, including cross twill                                                                                                               | 15  |
| 5210.3900 | -- Other fabrics                                                                                                                                                   | 15  |
|           | -Of yarns of different colours:                                                                                                                                    |     |
| 5210.4100 | -- Plain weave                                                                                                                                                     | 15  |
| 5210.4900 | -- Other fabrics                                                                                                                                                   | 15  |
|           | -Printed:                                                                                                                                                          |     |
| 5210.5100 | -- Plain weave                                                                                                                                                     | 15  |
| 5210.5900 | -- Other fabrics                                                                                                                                                   | 15  |
| 52.11     | Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup> .     |     |
|           | -Unbleached:                                                                                                                                                       |     |
| 5211.1100 | -- Plain weave                                                                                                                                                     | 15  |
| 5211.1200 | -- 3-thread or 4-thread twill, including cross twill                                                                                                               | 15  |
| 5211.1900 | -- Other fabrics                                                                                                                                                   | 15  |
| 5211.2000 | - Bleached                                                                                                                                                         | 15  |
|           | -Dyed:                                                                                                                                                             |     |
| 5211.3100 | -- Plain weave                                                                                                                                                     | 15  |
| 5211.3200 | -- 3-thread or 4-thread twill, including cross twill                                                                                                               | 15  |
| 5211.3900 | -- Other fabrics                                                                                                                                                   | 15  |
|           | -Of yarns of different colours:                                                                                                                                    |     |
| 5211.4100 | -- Plain weave                                                                                                                                                     | 15  |
| 5211.4200 | -- Denim                                                                                                                                                           | 15  |
| 5211.4300 | -- Other fabrics of 3-thread or 4-thread twill, including cross twill                                                                                              | 15  |
| 5211.4900 | -- Other fabrics                                                                                                                                                   | 15  |

| PCT CODE       | DESCRIPTION                                                                                                                                                                                                                                                             | CD% |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)            | (2)                                                                                                                                                                                                                                                                     | (3) |
|                | -Printed:                                                                                                                                                                                                                                                               |     |
| 5211.5100      | - - Plain weave                                                                                                                                                                                                                                                         | 15  |
| 5211.5200      | - - 3-thread or 4-thread twill, including cross twill                                                                                                                                                                                                                   | 15  |
| 5211.5900      | - - Other fabrics                                                                                                                                                                                                                                                       | 15  |
| <b>52.12</b>   | <b>Other woven fabrics of cotton.</b>                                                                                                                                                                                                                                   |     |
|                | -Weighing not more than 200 g/m <sup>2</sup> :                                                                                                                                                                                                                          |     |
| 5212.1100      | - - Unbleached                                                                                                                                                                                                                                                          | 25  |
| 5212.1200      | - - Bleached                                                                                                                                                                                                                                                            | 25  |
| 5212.1300      | - - Dyed                                                                                                                                                                                                                                                                | 25  |
| 5212.1400      | - - Of yarns of different colours                                                                                                                                                                                                                                       | 25  |
| 5212.1500      | - - Printed                                                                                                                                                                                                                                                             | 25  |
|                | -Weighing more than 200 g/m <sup>2</sup> :                                                                                                                                                                                                                              |     |
| 5212.2100      | - - Unbleached                                                                                                                                                                                                                                                          | 25  |
| 5212.2200      | - - Bleached                                                                                                                                                                                                                                                            | 25  |
| 5212.2300      | - - Dyed                                                                                                                                                                                                                                                                | 25  |
| 5212.2400      | - - Of yarns of different colours                                                                                                                                                                                                                                       | 25  |
| 5212.2500      | - - Printed                                                                                                                                                                                                                                                             | 25  |
| <b>53.01</b>   | <b>Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).</b>                                                                                                                                                              |     |
| 5301.1000      | -Flax, raw or retted                                                                                                                                                                                                                                                    | 0   |
|                | -Flax, broken, scutched, hackled or otherwise processed, but not spun:                                                                                                                                                                                                  |     |
| 5301.2100      | - - Broken or scutched                                                                                                                                                                                                                                                  | 0   |
| 5301.2900      | - - Other                                                                                                                                                                                                                                                               | 0   |
| 5301.3000      | -Flax tow and waste                                                                                                                                                                                                                                                     | 0   |
| <b>53.02</b>   | <b>True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).</b>                                                                                                                     |     |
| 5302.1000      | -True hemp, raw or retted                                                                                                                                                                                                                                               | 0   |
| 5302.9000      | -Other                                                                                                                                                                                                                                                                  | 0   |
| <b>53.03</b>   | <b>Jute and other textile bast fibres (excluding flax, true hemp and ramle), raw or processed but not spun; tow and wastes of these fibres (including yarn waste and garnetted stock).</b>                                                                              |     |
|                | -Jute and other textile bast fibres, raw or retted:                                                                                                                                                                                                                     |     |
| 5303.1010      | - - - Jute, cutting                                                                                                                                                                                                                                                     | 0   |
| 5303.1020      | - - - Jute, waste                                                                                                                                                                                                                                                       | 0   |
| 5303.1090      | - - - Other                                                                                                                                                                                                                                                             | 0   |
| 5303.9000      | -Other                                                                                                                                                                                                                                                                  | 0   |
| <b>[53.04]</b> |                                                                                                                                                                                                                                                                         |     |
| <b>53.05</b>   | <b>Coconut, abaca (<i>Manilla</i> hemp or <i>Musa textilis</i> Nee), ramle and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, nolls and waste of these fibres (including yarn waste and garnetted stock).</b> |     |
| 5305.0010      | - - - Sisal and other textile fibres of the genus <i>Agave</i> , raw                                                                                                                                                                                                    | 0   |
| 5305.0020      | - - - Abaca raw                                                                                                                                                                                                                                                         | 0   |
| 5305.0090      | - - - Other                                                                                                                                                                                                                                                             | 0   |
| <b>53.06</b>   | <b>Flax yarn.</b>                                                                                                                                                                                                                                                       |     |
| 5306.1000      | -Single                                                                                                                                                                                                                                                                 | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                      | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                              | (3) |
| 5306.2000 | -Multiple (folded) or cabled                                                                                                                     | 5   |
| 53.07     | <b>Yarn of jute or of other textile bast fibres of heading 53.03.</b>                                                                            |     |
| 5307.1000 | -Single                                                                                                                                          | 10  |
| 5307.2000 | -Multiple (folded) or cabled                                                                                                                     | 10  |
| 53.08     | <b>Yarn of other vegetable textile fibres; paper yarn.</b>                                                                                       |     |
| 5308.1000 | -Cair yarn                                                                                                                                       | 10  |
| 5308.2000 | -True hemp yarn                                                                                                                                  | 10  |
| 5308.9000 | -Other                                                                                                                                           | 10  |
| 53.09     | <b>Woven fabrics of flax.</b>                                                                                                                    |     |
|           | -Containing 85 % or more by weight of flax:                                                                                                      |     |
| 5309.1100 | - - Unbleached or bleached                                                                                                                       | 25  |
| 5309.1900 | - - Other                                                                                                                                        | 25  |
|           | -Containing less than 85 % by weight of flax:                                                                                                    |     |
| 5309.2100 | - - Unbleached or bleached                                                                                                                       | 25  |
| 5309.2900 | - - Other                                                                                                                                        | 25  |
| 53.10     | <b>Woven fabrics of jute or of other textile bast fibres of heading 53.03.</b>                                                                   |     |
| 5310.1000 | -Unbleached                                                                                                                                      | 25  |
|           | -Other:                                                                                                                                          |     |
| 5310.9010 | - - - Jute (hessian cloth)                                                                                                                       | 25  |
| 5310.9090 | - - - Other                                                                                                                                      | 25  |
| 5311.0000 | <b>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.</b>                                                             | 15  |
| 54.01     | <b>Sewing thread of man-made filaments, whether or not put up for retail sale.</b>                                                               |     |
| 5401.1000 | -Of synthetic filaments                                                                                                                          | 10  |
|           | -Of artificial filaments:                                                                                                                        |     |
| 5401.2010 | - - - Of viscose rayon                                                                                                                           | 5   |
| 5401.2090 | - - - Other                                                                                                                                      | 5   |
| 54.02     | <b>Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.</b> |     |
|           | - High tenacity yarn of nylon or other polyamides :                                                                                              |     |
| 5402.1100 | - - Of aramids                                                                                                                                   | 10  |
| 5402.1900 | - - Other                                                                                                                                        | 10  |
| 5402.2000 | -High tenacity yarn of polyesters                                                                                                                | 10  |
|           | -Textured yarn:                                                                                                                                  |     |
| 5402.3100 | - - Of nylon or other polyamides, measuring per single yarn not more than 50 tex                                                                 | 10  |
| 5402.3200 | - - Of nylon or other polyamides, measuring per single yarn more than 50 tex                                                                     | 10  |
| 5402.3300 | - - Of polyesters                                                                                                                                | 10  |
| 5402.3400 | - - Of polypropylene                                                                                                                             | 10  |
| 5402.3900 | - - Other                                                                                                                                        | 10  |
|           | -Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:                                                                 |     |
|           | - - Elastomeric:                                                                                                                                 |     |
| 5402.4410 | - - - Elastomeric yarn mainly composed of polyurethane (like spandex and lycra excluding other poly-urethane yarn).                              | 0   |
| 5402.4490 | - - - Other                                                                                                                                      | 10  |



| PCT CODE         | DESCRIPTION                                                                                                                                                                                                                             | CD% |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                                                                     | (3) |
| 5402.4500        | -- Other, of nylon or other polyamides                                                                                                                                                                                                  | 10  |
| 5402.4600        | -- Other, of polyesters, partially oriented                                                                                                                                                                                             | 10  |
| 5402.4700        | -- Other, of polyesters                                                                                                                                                                                                                 | 10  |
| 5402.4800        | -- Other, of polypropylene                                                                                                                                                                                                              | 10  |
| 5402.4900        | -- Other                                                                                                                                                                                                                                | 10  |
|                  | -Other yarn, single, with a twist exceeding 50 turns per metre:                                                                                                                                                                         |     |
| 5402.5100        | -- Of nylon or other polyamides                                                                                                                                                                                                         | 5   |
| 5402.5200        | -- Of polyesters                                                                                                                                                                                                                        | 10  |
| 5402.5900        | -- Other                                                                                                                                                                                                                                | 10  |
|                  | -Other yarn, multiple (folded) or cabled:                                                                                                                                                                                               |     |
| 5402.6100        | -- Of nylon or other polyamides                                                                                                                                                                                                         | 10  |
| 5402.6200        | -- Of polyesters                                                                                                                                                                                                                        | 10  |
| 5402.6900        | -- Other                                                                                                                                                                                                                                | 10  |
| <b>54.03</b>     | <b>Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.</b>                                                                                      |     |
| 5403.1000        | -High tenacity yarn of viscose rayon                                                                                                                                                                                                    | 10  |
|                  | -Other yarn, single:                                                                                                                                                                                                                    |     |
| 5403.3100        | -- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre                                                                                                                                                        | 10  |
| 5403.3200        | -- Of viscose rayon, with a twist exceeding 120 turns per metre                                                                                                                                                                         | 5   |
| 5403.3300        | -- Of cellulose acetate                                                                                                                                                                                                                 | 10  |
|                  | -- Other:                                                                                                                                                                                                                               |     |
| 5403.3910        | --- Of cuprammonium rayon                                                                                                                                                                                                               | 5   |
| 5403.3990        | --- Other                                                                                                                                                                                                                               | 10  |
|                  | -Other yarn, multiple (folded) or cabled:                                                                                                                                                                                               |     |
| 5403.4100        | -- Of viscose rayon                                                                                                                                                                                                                     | 5   |
| 5403.4200        | -- Of cellulose acetate                                                                                                                                                                                                                 | 10  |
| 5403.4900        | -- Other                                                                                                                                                                                                                                | 10  |
| <b>54.04</b>     | <b>Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5mm.</b>    |     |
|                  | - Monofilament :                                                                                                                                                                                                                        |     |
| 5404.1100        | -- Elastomeric                                                                                                                                                                                                                          | 10  |
| 5404.1200        | -- Other, of polypropylene                                                                                                                                                                                                              | 10  |
| 5404.1900        | -- Other                                                                                                                                                                                                                                | 10  |
| 5404.9000        | -Other                                                                                                                                                                                                                                  | 10  |
| <b>5405.0000</b> | <b>Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.</b> | 10  |
| <b>5406.0000</b> | <b>Man-made filament yarn (other than sewing thread), put up for retail sale.</b>                                                                                                                                                       | 10  |
| <b>54.07</b>     | <b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.</b>                                                                                                                      |     |
| 5407.1000        | -Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters                                                                                                                                           | 15  |
| 5407.2000        | -Woven fabrics obtained from strip and the like                                                                                                                                                                                         | 15  |
| 5407.3000        | -Fabrics specified in Note 9 to Section XI                                                                                                                                                                                              | 15  |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                    | CD%<br>(3) |
|-----------------|-----------------------------------------------------------------------------------------------------------------------|------------|
|                 | -Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides:                    |            |
| 5407.4100       | -- Unbleached or bleached                                                                                             | 15         |
| 5407.4200       | -- Dyed                                                                                                               | 15         |
| 5407.4300       | -- Of yarns of different colours                                                                                      | 15         |
| 5407.4400       | -- Printed                                                                                                            | 15         |
|                 | -Other woven fabrics, containing 85 % or more by weight of textured polyester filaments:                              |            |
| 5407.5100       | -- Unbleached or bleached                                                                                             | 15         |
| 5407.5200       | -- Dyed                                                                                                               | 15         |
| 5407.5300       | -- Of yarns of different colours                                                                                      | 15         |
| 5407.5400       | -- Printed                                                                                                            | 15         |
|                 | -Other woven fabrics, containing 85 % or more by weight of polyester filaments:                                       |            |
| 5407.6100       | -- Containing 85 % or more by weight of non-textured polyester filaments                                              | 15         |
| 5407.6900       | -- Other                                                                                                              | 15         |
|                 | -Other woven fabrics, containing 85 % or more by weight of synthetic filaments:                                       |            |
| 5407.7100       | -- Unbleached or bleached                                                                                             | 15         |
| 5407.7200       | -- Dyed                                                                                                               | 15         |
| 5407.7300       | -- Of yarns of different colours                                                                                      | 15         |
| 5407.7400       | -- Printed                                                                                                            | 15         |
|                 | -Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton: |            |
| 5407.8100       | -- Unbleached or bleached                                                                                             | 15         |
| 5407.8200       | -- Dyed                                                                                                               | 15         |
| 5407.8300       | -- Of yarns of different colours                                                                                      | 15         |
| 5407.8400       | -- Printed                                                                                                            | 15         |
|                 | -Other woven fabrics:                                                                                                 |            |
| 5407.9100       | -- Unbleached or bleached                                                                                             | 15         |
| 5407.9200       | -- Dyed                                                                                                               | 15         |
| 5407.9300       | -- Of yarns of different colours                                                                                      | 15         |
| 5407.9400       | -- Printed                                                                                                            | 15         |
| <b>54.08</b>    | <b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.</b>   |            |
| 5408.1000       | -Woven fabrics obtained from high tenacity yarn of viscose rayon                                                      | 15         |
|                 | -Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like:                  |            |
| 5408.2100       | -- Unbleached or bleached                                                                                             | 15         |
| 5408.2200       | -- Dyed                                                                                                               | 15         |
| 5408.2300       | -- Of yarns of different colours                                                                                      | 15         |
| 5408.2400       | -- Printed                                                                                                            | 15         |
|                 | -Other woven fabrics:                                                                                                 |            |
| 5408.3100       | -- Unbleached or bleached                                                                                             | 15         |
| 5408.3200       | -- Dyed                                                                                                               | 15         |
| 5408.3300       | -- Of yarns of different colours                                                                                      | 15         |
| 5408.3400       | -- Printed                                                                                                            | 15         |
| <b>55.01</b>    | <b>Synthetic filament tow.</b>                                                                                        |            |
| 5501.1000       | -Of nylon or other polyamides                                                                                         | 5          |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                             | CD%<br>(3) |
|-----------------|------------------------------------------------------------------------------------------------|------------|
| 5501.2000       | -Of polyesters                                                                                 | 10         |
| 5501.3000       | -Acrylic or modacrylic                                                                         | 10         |
| 5501.4000       | - Of polypropylene                                                                             | 10         |
| 5501.9000       | -Other                                                                                         | 10         |
| 55.02           | <b>Artificial filament tow.</b>                                                                |            |
| 5502.0010       | - - - Of viscose rayon                                                                         | 5          |
| 5502.0090       | - - - Other                                                                                    | 10         |
| 55.03           | <b>Synthetic staple fibres, not carded, combed or otherwise processed for spinning.</b>        |            |
|                 | - Of nylon or other polyamides :                                                               |            |
| 5503.1100       | - - Of aramids                                                                                 | 5          |
| 5503.1900       | - - Other                                                                                      | 5          |
|                 | -Of polyesters:                                                                                |            |
| 5503.2010       | - - - Of polyesters not exceeding 2.22 decitex                                                 | 10         |
| 5503.2090       | - - - Other                                                                                    | 10         |
| 5503.3000       | -Acrylic or modacrylic                                                                         | 10         |
| 5503.4000       | -Of polypropylene                                                                              | 10         |
| 5503.9000       | -Other                                                                                         | 10         |
| 55.04           | <b>Artificial staple fibres, not carded, combed or otherwise processed for spinning.</b>       |            |
| 5504.1000       | -Of viscose rayon                                                                              | 5          |
| 5504.9000       | -Other                                                                                         | 5          |
| 55.05           | <b>Waste (including noils, yarn waste and garnetted stock) of man-made fibres.</b>             |            |
| 5505.1000       | -Of synthetic fibres                                                                           | 10         |
| 5505.2000       | -Of artificial fibres                                                                          | 10         |
| 55.06           | <b>Synthetic staple fibres, carded, combed or otherwise processed for spinning.</b>            |            |
| 5506.1000       | -Of nylon or other polyamides                                                                  | 5          |
| 5506.2000       | -Of polyesters                                                                                 | 10         |
| 5506.3000       | -Acrylic or modacrylic                                                                         | 10         |
| 5506.9000       | -Other                                                                                         | 10         |
| 5507.0000       | <b>Artificial staple fibres, carded, combed or otherwise processed for spinning.</b>           | 5          |
| 55.08           | <b>Sewing thread of man-made staple fibres, whether or not put up for retail sale.</b>         |            |
| 5508.1000       | -Of synthetic staple fibres                                                                    | 10         |
| 5508.2000       | -Of artificial staple fibres                                                                   | 10         |
| 55.09           | <b>Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.</b> |            |
|                 | -Containing 85 % or more by weight of staple fibres of nylon or other polyamides:              |            |
| 5509.1100       | - - Single yarn                                                                                | 10         |
| 5509.1200       | - - Multiple (folded) or cabled yarn                                                           | 10         |
|                 | -Containing 85 % or more by weight of polyester staple fibres:                                 |            |
| 5509.2100       | - - Single yarn                                                                                | 10         |
| 5509.2200       | - - Multiple (folded) or cabled yarn                                                           | 10         |
|                 | -Containing 85 % or more by weight of acrylic or modacrylic staple fibres:                     |            |
| 5509.3100       | - - Single yarn                                                                                | 10         |
| 5509.3200       | - - Multiple (folded) or cabled yarn                                                           | 10         |

| <b>PCT CODE</b> | <b>DESCRIPTION</b>                                                                                                                                                                      | <b>CD%</b> |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| (1)             | (2)                                                                                                                                                                                     | (3)        |
|                 | -Other yarn, containing 85 % or more by weight of synthetic staple fibres:                                                                                                              |            |
| 5509.4100       | -- Single yarn                                                                                                                                                                          | 10         |
| 5509.4200       | -- Multiple (folded) or cabled yarn                                                                                                                                                     | 10         |
|                 | -Other yarn, of polyester staple fibres:                                                                                                                                                |            |
| 5509.5100       | -- Mixed mainly or solely with artificial staple fibres                                                                                                                                 | 10         |
| 5509.5200       | -- Mixed mainly or solely with wool or fine animal hair                                                                                                                                 | 10         |
| 5509.5300       | -- Mixed mainly or solely with cotton                                                                                                                                                   | 10         |
| 5509.5900       | -- Other                                                                                                                                                                                | 10         |
|                 | -Other yarn, of acrylic or modacrylic staple fibres:                                                                                                                                    |            |
| 5509.6100       | -- Mixed mainly or solely with wool or fine animal hair                                                                                                                                 | 10         |
| 5509.6200       | -- Mixed mainly or solely with cotton                                                                                                                                                   | 10         |
| 5509.6900       | -- Other                                                                                                                                                                                | 10         |
|                 | -Other yarn:                                                                                                                                                                            |            |
| 5509.9100       | -- Mixed mainly or solely with wool or fine animal hair                                                                                                                                 | 10         |
| 5509.9200       | -- Mixed mainly or solely with cotton                                                                                                                                                   | 10         |
| 5509.9900       | -- Other                                                                                                                                                                                | 10         |
| <b>55.10</b>    | <b>Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.</b>                                                                                         |            |
|                 | -Containing 85 % or more by weight of artificial staple fibres:                                                                                                                         |            |
| 5510.1100       | -- Single yarn                                                                                                                                                                          | 10         |
| 5510.1200       | -- Multiple (folded) or cabled yarn                                                                                                                                                     | 10         |
| 5510.2000       | -Other yarn, mixed mainly or solely with wool or fine animal hair                                                                                                                       | 10         |
| 5510.3000       | -Other yarn, mixed mainly or solely with cotton                                                                                                                                         | 10         |
| 5510.9000       | -Other yarn                                                                                                                                                                             | 10         |
| <b>55.11</b>    | <b>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.</b>                                                                                               |            |
| 5511.1000       | -Of synthetic staple fibres, containing 85 % or more by weight of such fibres                                                                                                           | 10         |
| 5511.2000       | -Of synthetic staple fibres, containing less than 85 % by weight of such fibres                                                                                                         | 10         |
| 5511.3000       | -Of artificial staple fibres                                                                                                                                                            | 10         |
| <b>55.12</b>    | <b>Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.</b>                                                                          |            |
|                 | -Containing 85 % or more by weight of polyester staple fibres:                                                                                                                          |            |
| 5512.1100       | -- Unbleached or bleached                                                                                                                                                               | 15         |
| 5512.1900       | -- Other                                                                                                                                                                                | 15         |
|                 | -Containing 85 % or more by weight of acrylic or modacrylic staple fibres:                                                                                                              |            |
| 5512.2100       | -- Unbleached or bleached                                                                                                                                                               | 15         |
| 5512.2900       | -- Other                                                                                                                                                                                | 15         |
|                 | -Other:                                                                                                                                                                                 |            |
| 5512.9100       | -- Unbleached or bleached                                                                                                                                                               | 15         |
|                 | -- Other:                                                                                                                                                                               |            |
| 5512.9910       | -- - For Shirtings                                                                                                                                                                      | 15         |
| 5512.9990       | -- - Other                                                                                                                                                                              | 15         |
| <b>55.13</b>    | <b>Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m<sup>2</sup>.</b> |            |
|                 | -Unbleached or bleached:                                                                                                                                                                |            |

| PCT CODE  | DESCRIPTION                                                                                                                                                                         | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                 | (3) |
| 5513.1100 | -- Of polyester staple fibres, plain weave                                                                                                                                          | 15  |
| 5513.1200 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres                                                                                                    | 15  |
| 5513.1300 | -- Other woven fabrics of polyester staple fibres                                                                                                                                   | 15  |
| 5513.1900 | -- Other woven fabrics                                                                                                                                                              | 15  |
|           | -Dyed:                                                                                                                                                                              |     |
| 5513.2100 | -- Of polyester staple fibres, plain weave                                                                                                                                          | 15  |
| 5513.2300 | -- Other woven fabrics of polyester staple fibres                                                                                                                                   | 15  |
| 5513.2900 | -- Other woven fabrics                                                                                                                                                              | 15  |
|           | -Of yarns of different colours:                                                                                                                                                     |     |
| 5513.3100 | -- Of polyester staple fibres, plain weave                                                                                                                                          | 15  |
| 5513.3900 | -- Other woven fabrics                                                                                                                                                              | 15  |
|           | -Printed:                                                                                                                                                                           |     |
| 5513.4100 | -- Of polyester staple fibres, plain weave                                                                                                                                          | 15  |
| 5513.4900 | -- Other woven fabrics                                                                                                                                                              | 15  |
| 55.14     | <b>Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m<sup>2</sup>.</b> |     |
|           | -Unbleached or bleached:                                                                                                                                                            |     |
| 5514.1100 | -- Of polyester staple fibres, plain weave                                                                                                                                          | 15  |
| 5514.1200 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres                                                                                                    | 15  |
| 5514.1900 | -- Other woven fabrics                                                                                                                                                              | 15  |
|           | -Dyed:                                                                                                                                                                              |     |
| 5514.2100 | -- Of polyester staple fibres, plain weave                                                                                                                                          | 15  |
| 5514.2200 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres                                                                                                    | 15  |
| 5514.2300 | -- Other woven fabrics of polyester staple fibres                                                                                                                                   | 15  |
| 5514.2900 | -- Other woven fabrics                                                                                                                                                              | 15  |
|           | - Of yarns of different colours:                                                                                                                                                    |     |
| 5514.3010 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres                                                                                                    | 15  |
| 5514.3090 | -- Other                                                                                                                                                                            | 15  |
|           | -Printed:                                                                                                                                                                           |     |
| 5514.4100 | -- Of polyester staple fibres, plain weave                                                                                                                                          | 15  |
| 5514.4200 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres                                                                                                    | 15  |
| 5514.4300 | -- Other woven fabrics of polyester staple fibres                                                                                                                                   | 15  |
| 5514.4900 | -- Other woven fabrics                                                                                                                                                              | 15  |
| 55.15     | <b>Other woven fabrics of synthetic staple fibres.</b>                                                                                                                              |     |
|           | -Of polyester staple fibres:                                                                                                                                                        |     |
|           | -- Mixed mainly or solely with viscose rayon staple fibres:                                                                                                                         |     |
| 5515.1110 | --- For shirtings                                                                                                                                                                   | 15  |
| 5515.1190 | --- Other                                                                                                                                                                           | 15  |
| 5515.1200 | -- Mixed mainly or solely with man-made filaments                                                                                                                                   | 15  |
| 5515.1300 | -- Mixed mainly or solely with wool or fine animal hair                                                                                                                             | 15  |
| 5515.1900 | -- Other                                                                                                                                                                            | 15  |
|           | -Of acrylic or modacrylic staple fibres:                                                                                                                                            |     |
| 5515.2100 | -- Mixed mainly or solely with man-made filaments                                                                                                                                   | 15  |
| 5515.2200 | -- Mixed mainly or solely with wool or fine animal hair                                                                                                                             | 15  |
| 5515.2900 | -- Other                                                                                                                                                                            | 15  |

| PCT CODE     | DESCRIPTION                                                                                                                                 | CD% |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                         | (3) |
|              | -Other woven fabrics:                                                                                                                       |     |
| 5515.9100    | -- Mixed mainly or solely with man-made filaments                                                                                           | 15  |
| 5515.9900    | -- Other                                                                                                                                    | 15  |
| <b>55.16</b> | <b>Woven fabrics of artificial staple fibres.</b>                                                                                           |     |
|              | -Containing 85 % or more by weight of artificial staple fibres:                                                                             |     |
| 5516.1100    | -- Unbleached or bleached                                                                                                                   | 15  |
| 5516.1200    | -- Dyed                                                                                                                                     | 15  |
| 5516.1300    | -- Of yarns of different colours                                                                                                            | 15  |
| 5516.1400    | -- Printed                                                                                                                                  | 15  |
|              | -Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:                           |     |
| 5516.2100    | -- Unbleached or bleached                                                                                                                   | 15  |
| 5516.2200    | -- Dyed                                                                                                                                     | 15  |
| 5516.2300    | -- Of yarns of different colours                                                                                                            | 15  |
| 5516.2400    | -- Printed                                                                                                                                  | 15  |
|              | -Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:                     |     |
| 5516.3100    | -- Unbleached or bleached                                                                                                                   | 15  |
| 5516.3200    | -- Dyed                                                                                                                                     | 15  |
| 5516.3300    | -- Of yarns of different colours                                                                                                            | 15  |
| 5516.3400    | -- Printed                                                                                                                                  | 15  |
|              | -Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton:                                       |     |
| 5516.4100    | -- Unbleached or bleached                                                                                                                   | 15  |
| 5516.4200    | -- Dyed                                                                                                                                     | 15  |
| 5516.4300    | -- Of yarns of different colours                                                                                                            | 15  |
| 5516.4400    | -- Printed                                                                                                                                  | 15  |
|              | -Other:                                                                                                                                     |     |
| 5516.9100    | -- Unbleached or bleached                                                                                                                   | 15  |
| 5516.9200    | -- Dyed                                                                                                                                     | 15  |
| 5516.9300    | -- Of yarns of different colours                                                                                                            | 15  |
| 5516.9400    | -- Printed                                                                                                                                  | 15  |
| <b>56.01</b> | <b>Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.</b> |     |
|              | -Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:                               |     |
| 5601.1010    | --- Sanitary towels and tampons                                                                                                             | 25  |
| 5601.1020    | --- Napkins and napkin liners for babies                                                                                                    | 25  |
| 5601.1030    | --- Nappies of wadding                                                                                                                      | 25  |
| 5601.1040    | --- Diapers of waddings                                                                                                                     | 25  |
| 5601.1090    | --- Other                                                                                                                                   | 25  |
|              | -Wadding; other articles of wadding:                                                                                                        |     |
| 5601.2100    | -- Of cotton                                                                                                                                | 25  |
| 5601.2200    | -- Of man-made fibres                                                                                                                       | 25  |
| 5601.2900    | -- Other                                                                                                                                    | 25  |
| 5601.3000    | -Textile flock and dust and mill neps                                                                                                       | 10  |
| <b>56.02</b> | <b>Felt, whether or not impregnated, coated, covered or laminated.</b>                                                                      |     |
| 5602.1000    | -Needleloom felt and stitch bonded fibre fabrics                                                                                            | 15  |
|              | -Other felt, not impregnated, coated, covered or laminated:                                                                                 |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                        | (3) |
| 5602.2100 | - - Of wool or fine animal hair                                                                                                                                                                            | 15  |
| 5602.2900 | - - Of other textile materials                                                                                                                                                                             | 15  |
| 5602.9000 | -Other                                                                                                                                                                                                     | 15  |
| 56.03     | <b>Nonwovens, whether or not impregnated, coated, covered or laminated.</b>                                                                                                                                |     |
|           | -Of man-made filaments:                                                                                                                                                                                    |     |
| 5603.1100 | - - Weighing not more than 25 g/m <sup>2</sup>                                                                                                                                                             | 15  |
| 5603.1200 | - - Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>                                                                                                                           | 15  |
| 5603.1300 | - - Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>                                                                                                                          | 15  |
| 5603.1400 | - - Weighing more than 150 g/m <sup>2</sup>                                                                                                                                                                | 15  |
|           | -Other:                                                                                                                                                                                                    |     |
| 5603.9100 | - - Weighing not more than 25 g/m <sup>2</sup>                                                                                                                                                             | 15  |
| 5603.9200 | - - Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>                                                                                                                           | 20  |
| 5603.9300 | - - Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>                                                                                                                          | 15  |
| 5603.9400 | - - Weighing more than 150 g/m <sup>2</sup>                                                                                                                                                                | 15  |
| 56.04     | <b>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.</b>                          |     |
| 5604.1000 | -Rubber thread and cord, textile covered                                                                                                                                                                   | 10  |
| 5604.9000 | -Other                                                                                                                                                                                                     | 10  |
| 5605.0000 | <b>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.</b>       | 10  |
| 5606.0000 | <b>Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.</b> | 10  |
| 56.07     | <b>Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.</b>                                             |     |
|           | -Of sisal or other textile fibres of the genus Agave:                                                                                                                                                      |     |
| 5607.2100 | - - Binder or baler twine                                                                                                                                                                                  | 25  |
| 5607.2900 | - - Other                                                                                                                                                                                                  | 25  |
|           | -Of polyethylene or polypropylene:                                                                                                                                                                         |     |
| 5607.4100 | - - Binder or baler twine                                                                                                                                                                                  | 25  |
| 5607.4900 | - - Other                                                                                                                                                                                                  | 25  |
| 5607.5000 | -Of other synthetic fibres                                                                                                                                                                                 | 25  |
| 5607.9000 | -Other                                                                                                                                                                                                     | 25  |
| 56.08     | <b>Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.</b>                                                                                       |     |
|           | -Of man-made textile materials:                                                                                                                                                                            |     |
| 5608.1100 | - - Made up fishing nets                                                                                                                                                                                   | 0   |
| 5608.1900 | - - Other                                                                                                                                                                                                  | 0   |
| 5608.9000 | -Other                                                                                                                                                                                                     | 0   |
| 5609.0000 | <b>Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.</b>                                                                 | 25  |

| PCT CODE     | DESCRIPTION                                                                                                                                                                      | CD% |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                              | (3) |
| <b>57.01</b> | <b>Carpets and other textile floor coverings, knotted, whether or not made up.</b>                                                                                               |     |
|              | -Of wool or fine animal hair:                                                                                                                                                    |     |
| 5701.1010    | --- Carpets                                                                                                                                                                      | 25  |
| 5701.1020    | --- Rugs                                                                                                                                                                         | 25  |
| 5701.1090    | --- Other                                                                                                                                                                        | 25  |
| 5701.9000    | -Of other textile materials                                                                                                                                                      | 25  |
| <b>57.02</b> | <b>Carpets and other textile floor coverings, woven, not tufted or flopped, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.</b> |     |
| 5702.1000    | "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs                                                                                                                    | 25  |
| 5702.2000    | -Floor coverings of coconut fibres (coir)                                                                                                                                        | 25  |
|              | -Other, of pile construction, not made up:                                                                                                                                       |     |
| 5702.3100    | -- Of wool or fine animal hair                                                                                                                                                   | 25  |
|              | -- Of man-made textile materials:                                                                                                                                                |     |
| 5702.3210    | --- Synthetic turf for sports fields                                                                                                                                             | 5   |
| 5702.3290    | --- Other                                                                                                                                                                        | 25  |
| 5702.3900    | -- Of other textile materials                                                                                                                                                    | 25  |
|              | -Other, of pile construction, made up:                                                                                                                                           |     |
|              | -- Of wool or fine animal hair:                                                                                                                                                  |     |
| 5702.4110    | --- Carpets machine made                                                                                                                                                         | 25  |
| 5702.4190    | --- Other                                                                                                                                                                        | 25  |
|              | -- Of man-made textile materials:                                                                                                                                                |     |
| 5702.4210    | --- Synthetic turf for sports fields                                                                                                                                             | 5   |
| 5702.4290    | --- Other                                                                                                                                                                        | 25  |
| 5702.4900    | -- Of other textile materials                                                                                                                                                    | 25  |
| 5702.5000    | - Other, not of pile construction, not made up                                                                                                                                   | 25  |
|              | -Other, not of pile construction, made up:                                                                                                                                       |     |
| 5702.9100    | -- Of wool or fine animal hair                                                                                                                                                   | 25  |
| 5702.9200    | -- Of man-made textile materials                                                                                                                                                 | 25  |
|              | -- Of other textile materials:                                                                                                                                                   |     |
| 5702.9910    | --- Rugs of cotton                                                                                                                                                               | 25  |
| 5702.9920    | --- Durries                                                                                                                                                                      | 25  |
| 5702.9990    | --- Other                                                                                                                                                                        | 25  |
| <b>57.03</b> | <b>Carpets and other textile floor coverings, tufted, whether or not made up.</b>                                                                                                |     |
| 5703.1000    | -Of wool or fine animal hair                                                                                                                                                     | 25  |
|              | -Of nylon or other polyamides:                                                                                                                                                   |     |
| 5703.2010    | --- Synthetic turf for sports fields                                                                                                                                             | 5   |
| 5703.2020    | --- Of a kind used in motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190 (cut to size and shaped)                     | 15  |
| 5703.2030    | --- Other for motor cars and vehicles                                                                                                                                            | 15  |
| 5703.2090    | --- Other                                                                                                                                                                        | 10  |
|              | -Of other man-made textile materials:                                                                                                                                            |     |
| 5703.3010    | --- Synthetic turf for sports fields                                                                                                                                             | 5   |
| 5703.3020    | --- Of a kind used in vehicles of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190 (cut to size and shaped)                       | 15  |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                  | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                          | (3) |
| 5703.3030 | --- Other for motor cars and vehicles                                                                                                                                                        | 15  |
| 5703.3090 | --- Other                                                                                                                                                                                    | 10  |
| 5703.9000 | -Of other textile materials                                                                                                                                                                  | 25  |
| 57.04     | <b>Carpets and other textile floor coverings, of felt, not tufted or flopped, whether or not made up.</b>                                                                                    |     |
| 5704.1000 | -Tiles, having a maximum surface area of 0.3 m <sup>2</sup>                                                                                                                                  | 10  |
| 5704.9000 | -Other                                                                                                                                                                                       | 25  |
| 5705.0000 | <b>Other carpets and other textile floor coverings, whether or not made up.</b>                                                                                                              | 25  |
| 58.01     | <b>Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.</b>                                                                                                |     |
| 5801.1000 | -Of wool or fine animal hair                                                                                                                                                                 | 25  |
|           | -Of cotton:                                                                                                                                                                                  |     |
| 5801.2100 | -- Uncut weft pile fabrics                                                                                                                                                                   | 25  |
| 5801.2200 | -- Cut corduroy                                                                                                                                                                              | 25  |
| 5801.2300 | -- Other weft pile fabrics                                                                                                                                                                   | 25  |
| 5801.2400 | -- Warp pile fabrics, épinglé (uncut)                                                                                                                                                        | 25  |
| 5801.2500 | -- Warp pile fabrics, cut                                                                                                                                                                    | 25  |
| 5801.2600 | -- Chenille fabrics                                                                                                                                                                          | 25  |
|           | -Of man-made fibres:                                                                                                                                                                         |     |
| 5801.3100 | -- Uncut weft pile fabrics                                                                                                                                                                   | 25  |
| 5801.3200 | -- Cut corduroy                                                                                                                                                                              | 25  |
| 5801.3300 | -- Other weft pile fabrics                                                                                                                                                                   | 25  |
| 5801.3400 | -- Warp pile fabrics, épinglé (uncut)                                                                                                                                                        | 25  |
| 5801.3500 | -- Warp pile fabrics, cut                                                                                                                                                                    | 25  |
| 5801.3600 | -- Chenille fabrics                                                                                                                                                                          | 25  |
| 5801.9000 | -Of other textile materials                                                                                                                                                                  | 25  |
| 58.02     | <b>Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.</b>                            |     |
|           | -Terry towelling and similar woven terry fabrics, of cotton:                                                                                                                                 |     |
| 5802.1100 | -- Unbleached                                                                                                                                                                                | 25  |
| 5802.1900 | -- Other                                                                                                                                                                                     | 25  |
| 5802.2000 | -Terry towelling and similar woven terry fabrics, of other textile materials                                                                                                                 | 25  |
| 5802.3000 | -Tufted textile fabrics                                                                                                                                                                      | 25  |
| 5803.0000 | <b>Gauze, other than narrow fabrics of heading 58.06.</b>                                                                                                                                    | 25  |
| 58.04     | <b>Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.</b>            |     |
| 5804.1000 | -Tulles and other net fabrics                                                                                                                                                                | 25  |
|           | -Mechanically made lace:                                                                                                                                                                     |     |
| 5804.2100 | -- Of man-made fibres                                                                                                                                                                        | 25  |
| 5804.2900 | -- Of other textile materials                                                                                                                                                                | 25  |
| 5804.3000 | -Hand made lace                                                                                                                                                                              | 25  |
| 5805.0000 | <b>Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch) whether or not made up.</b> | 25  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                    | CO% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                            | (3) |
| 58.06     | Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).                                                                                           |     |
| 5806.1000 | -Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics                                                                                                                                                 | 25  |
| 5806.2000 | -Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread                                                                                                                                                    | 25  |
|           | -Other woven fabrics:                                                                                                                                                                                                                          |     |
| 5806.3100 | - - Of cotton                                                                                                                                                                                                                                  | 25  |
| 5806.3200 | - - Of man-made fibres                                                                                                                                                                                                                         | 25  |
| 5806.3900 | - - Of other textile materials                                                                                                                                                                                                                 | 25  |
| 5806.4000 | -Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)                                                                                                                                                           | 0   |
| 58.07     | Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.                                                                                                                    |     |
|           | -Woven:                                                                                                                                                                                                                                        |     |
| 5807.1010 | - - - Badges                                                                                                                                                                                                                                   | 25  |
| 5807.1020 | - - - Ribbons                                                                                                                                                                                                                                  | 25  |
| 5807.1030 | - - - Tapes                                                                                                                                                                                                                                    | 25  |
| 5807.1040 | - - - Webbing                                                                                                                                                                                                                                  | 25  |
| 5807.1090 | - - - Other                                                                                                                                                                                                                                    | 25  |
| 5807.9000 | -Other                                                                                                                                                                                                                                         | 25  |
| 58.08     | Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.                                                                                            |     |
| 5808.1000 | -Braids in the piece                                                                                                                                                                                                                           | 25  |
| 5808.9000 | -Other                                                                                                                                                                                                                                         | 25  |
| 5809.0000 | Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.                                            | 25  |
| 58.10     | Embroidery in the piece, in strips or in motifs.                                                                                                                                                                                               |     |
| 5810.1000 | -Embroidery without visible ground                                                                                                                                                                                                             | 25  |
|           | -Other embroidery:                                                                                                                                                                                                                             |     |
| 5810.9100 | - - Of cotton                                                                                                                                                                                                                                  | 25  |
| 5810.9200 | - - Of man-made fibres                                                                                                                                                                                                                         | 25  |
| 5810.9900 | - - Of other textile materials                                                                                                                                                                                                                 | 25  |
| 5811.0000 | Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.                                                           | 25  |
| 59.01     | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations. |     |
| 5901.1000 | -Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like                                                                                                                            | 25  |
|           | -Other:                                                                                                                                                                                                                                        |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                 | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                         | (3) |
| 5901.9010 | - - - Buckram                                                                                                                                                                                                                                                                                                                               | 25  |
| 5901.9090 | - - - Other                                                                                                                                                                                                                                                                                                                                 | 25  |
| 59.02     | <b>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.</b>                                                                                                                                                                                                                                    |     |
| 5902.1000 | -Of nylon or other polyamides                                                                                                                                                                                                                                                                                                               | 5   |
| 5902.2000 | -Of polyesters                                                                                                                                                                                                                                                                                                                              | 5   |
| 5902.9000 | -Other                                                                                                                                                                                                                                                                                                                                      | 5   |
| 59.03     | <b>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.</b>                                                                                                                                                                                                                          |     |
| 5903.1000 | -With poly(vinyl chloride)                                                                                                                                                                                                                                                                                                                  | 25  |
| 5903.2000 | -With polyurethane                                                                                                                                                                                                                                                                                                                          | 25  |
| 5903.9000 | -Other                                                                                                                                                                                                                                                                                                                                      | 25  |
| 59.04     | <b>Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.</b>                                                                                                                                                                                |     |
| 5904.1000 | -Linoleum                                                                                                                                                                                                                                                                                                                                   | 25  |
| 5904.9000 | -Other                                                                                                                                                                                                                                                                                                                                      | 25  |
| 5905.0000 | <b>Textile wall coverings.</b>                                                                                                                                                                                                                                                                                                              | 25  |
| 59.06     | <b>Rubberised textile fabrics, other than those of heading 59.02.</b>                                                                                                                                                                                                                                                                       |     |
| 5906.1000 | -Adhesive tape of a width not exceeding 20 cm                                                                                                                                                                                                                                                                                               | 25  |
|           | -Other:                                                                                                                                                                                                                                                                                                                                     |     |
| 5906.9100 | - - Knitted or crocheted                                                                                                                                                                                                                                                                                                                    | 25  |
| 5906.9900 | - - Other                                                                                                                                                                                                                                                                                                                                   | 25  |
| 5907.0000 | <b>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.</b>                                                                                                                                                                                                   | 25  |
| 5908.0000 | <b>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.</b>                                                                                                                                     | 25  |
| 5909.0000 | <b>Textile hose-piping and similar textile tubing with or without lining, armour or accessories of other materials.</b>                                                                                                                                                                                                                     | 20  |
| 5910.0000 | <b>Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.</b>                                                                                                                                                  | 25  |
| 59.11     | <b>Textile products and articles, for technical uses, specified in Note 7 to this Chapter.</b>                                                                                                                                                                                                                                              |     |
| 5911.1000 | -Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams) | 5   |
| 5911.2000 | -Bolting cloth, whether or not made up                                                                                                                                                                                                                                                                                                      | 10  |
|           | -Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):                                                                                                                                                                          |     |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                            | CD%<br>(3) |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 5911.3100       | - - Weighing less than 650 g/m <sup>2</sup>                                                                                                                                   | 5          |
| 5911.3200       | - - Weighing 650 g/m <sup>2</sup> or more                                                                                                                                     | 5          |
| 5911.4000       | -Straining cloth of a kind used in oil presses or the like, including that of human hair                                                                                      | 10         |
|                 | -Other:                                                                                                                                                                       |            |
| 5911.9010       | - - - Dryer screen for paper making                                                                                                                                           | 5          |
| 5911.9090       | - - - Other                                                                                                                                                                   | 10         |
| 60.01           | <b>Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.</b>                                                                                   |            |
| 6001.1000       | - "Long pile" fabrics                                                                                                                                                         | 25         |
|                 | - Looped pile fabrics:                                                                                                                                                        |            |
| 6001.2100       | - - Of cotton                                                                                                                                                                 | 25         |
| 6001.2200       | - - Of man-made fibres                                                                                                                                                        | 25         |
| 6001.2900       | - - Of other textile materials                                                                                                                                                | 25         |
|                 | -Other:                                                                                                                                                                       |            |
| 6001.9100       | - - Of cotton                                                                                                                                                                 | 25         |
| 6001.9200       | - - Of man-made fibres                                                                                                                                                        | 20         |
| 6001.9900       | - - Of other textile materials                                                                                                                                                | 25         |
| 60.02           | <b>Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.</b> |            |
| 6002.4000       | -Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread                                                                                        | 20         |
| 6002.9000       | -Other                                                                                                                                                                        | 25         |
| 60.03           | <b>Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.</b>                                                               |            |
| 6003.1000       | -Of wool or fine animal hair                                                                                                                                                  | 25         |
| 6003.2000       | -Of cotton                                                                                                                                                                    | 25         |
| 6003.3000       | -Of synthetic fibres                                                                                                                                                          | 25         |
| 6003.4000       | -Of artificial fibres                                                                                                                                                         | 25         |
| 6003.9000       | -Other                                                                                                                                                                        | 25         |
| 60.04           | <b>Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.</b>     |            |
| 6004.1000       | -Containing by weight 5% or more of elastomeric yarn but not containing rubber thread                                                                                         | 25         |
| 6004.9000       | -Other                                                                                                                                                                        | 25         |
| 60.05           | <b>Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.</b>                                                    |            |
|                 | -Of cotton:                                                                                                                                                                   |            |
| 6005.2100       | - - Unbleached or bleached                                                                                                                                                    | 25         |
| 6005.2200       | - - Dyed                                                                                                                                                                      | 25         |
| 6005.2300       | - - Of yarns of different colours                                                                                                                                             | 25         |
| 6005.2400       | - - Printed                                                                                                                                                                   | 25         |
|                 | -Of synthetic fibres:                                                                                                                                                         |            |
| 6005.3100       | - - Unbleached or bleached                                                                                                                                                    | 25         |
| 6005.3200       | - - Dyed                                                                                                                                                                      | 25         |
| 6005.3300       | - - Of yarns of different colours                                                                                                                                             | 25         |
| 6005.3400       | - - Printed                                                                                                                                                                   | 25         |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                               | CD% |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                       | (3) |
|              | -Of artificial fibres:                                                                                                                                                                                    |     |
| 6005.4100    | -- Unbleached or bleached                                                                                                                                                                                 | 25  |
| 6005.4200    | -- Dyed                                                                                                                                                                                                   | 25  |
| 6005.4300    | -- Of yarns of different colours                                                                                                                                                                          | 25  |
| 6005.4400    | -- Printed                                                                                                                                                                                                | 25  |
| 6005.9000    | -Other                                                                                                                                                                                                    | 25  |
| <b>60.06</b> | <b>Other knitted or crocheted fabrics.</b>                                                                                                                                                                |     |
| 6006.1000    | -Of wool or fine animal hair                                                                                                                                                                              | 25  |
|              | -Of cotton:                                                                                                                                                                                               |     |
| 6006.2100    | -- Unbleached or bleached                                                                                                                                                                                 | 25  |
| 6006.2200    | -- Dyed                                                                                                                                                                                                   | 25  |
| 6006.2300    | -- Of yarns of different colours                                                                                                                                                                          | 25  |
| 6006.2400    | -- Printed                                                                                                                                                                                                | 25  |
|              | -Of synthetic fibres:                                                                                                                                                                                     |     |
| 6006.3100    | -- Unbleached or bleached                                                                                                                                                                                 | 25  |
| 6006.3200    | -- Dyed                                                                                                                                                                                                   | 25  |
| 6006.3300    | -- Of yarns of different colours                                                                                                                                                                          | 25  |
| 6006.3400    | -- Printed                                                                                                                                                                                                | 25  |
|              | -Of artificial fibres:                                                                                                                                                                                    |     |
| 6006.4100    | -- Unbleached or bleached                                                                                                                                                                                 | 25  |
| 6006.4200    | -- Dyed                                                                                                                                                                                                   | 25  |
| 6006.4300    | -- Of yarns of different colours                                                                                                                                                                          | 25  |
| 6006.4400    | -- Printed                                                                                                                                                                                                | 25  |
| 6006.9000    | -Other                                                                                                                                                                                                    | 25  |
| <b>61.01</b> | <b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.</b>    |     |
| 6101.2000    | -Of cotton                                                                                                                                                                                                | 25  |
| 6101.3000    | -Of man-made fibres                                                                                                                                                                                       | 25  |
| 6101.9000    | -Of other textile materials                                                                                                                                                                               | 25  |
| <b>61.02</b> | <b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.</b> |     |
| 6102.1000    | -Of wool or fine animal hair                                                                                                                                                                              | 25  |
| 6102.2000    | -Of cotton                                                                                                                                                                                                | 25  |
| 6102.3000    | -Of man-made fibres                                                                                                                                                                                       | 25  |
| 6102.9000    | -Of other textile materials                                                                                                                                                                               | 25  |
| <b>61.03</b> | <b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</b>                                              |     |
| 6103.1000    | - Suits                                                                                                                                                                                                   | 25  |
|              | -Ensembles:                                                                                                                                                                                               |     |
| 6103.2200    | -- Of cotton                                                                                                                                                                                              | 25  |
| 6103.2300    | -- Of synthetic fibres                                                                                                                                                                                    | 25  |
| 6103.2900    | -- Of other textile materials                                                                                                                                                                             | 25  |
|              | -Jackets and blazers:                                                                                                                                                                                     |     |
| 6103.3100    | -- Of wool or fine animal hair                                                                                                                                                                            | 25  |
| 6103.3200    | -- Of cotton                                                                                                                                                                                              | 25  |
| 6103.3300    | -- Of synthetic fibres                                                                                                                                                                                    | 25  |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                      | CD% |
|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                              | (3) |
| 6103.3900    | - - Of other textile materials                                                                                                                                                                   | 25  |
|              | -Trousers, bib and brace overalls, breeches and shorts:                                                                                                                                          |     |
| 6103.4100    | - - Of wool or fine animal hair                                                                                                                                                                  | 25  |
| 6103.4200    | - - Of cotton                                                                                                                                                                                    | 25  |
| 6103.4300    | - - Of synthetic fibres                                                                                                                                                                          | 25  |
| 6103.4900    | - - Of other textile materials                                                                                                                                                                   | 25  |
| <b>61.04</b> | <b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</b> |     |
|              | -Suits:                                                                                                                                                                                          |     |
| 6104.1300    | - - Of synthetic fibres                                                                                                                                                                          | 25  |
| 6104.1900    | - - Of other textile materials                                                                                                                                                                   | 25  |
|              | -Ensembles:                                                                                                                                                                                      |     |
| 6104.2200    | - - Of cotton                                                                                                                                                                                    | 25  |
| 6104.2300    | - - Of synthetic fibres                                                                                                                                                                          | 25  |
| 6104.2900    | - - Of other textile materials                                                                                                                                                                   | 25  |
|              | -Jackets and blazers:                                                                                                                                                                            |     |
| 6104.3100    | - - Of wool or fine animal hair                                                                                                                                                                  | 25  |
| 6104.3200    | - - Of cotton                                                                                                                                                                                    | 25  |
| 6104.3300    | - - Of synthetic fibres                                                                                                                                                                          | 25  |
| 6104.3900    | - - Of other textile materials                                                                                                                                                                   | 25  |
|              | -Dresses:                                                                                                                                                                                        |     |
| 6104.4100    | - - Of wool or fine animal hair                                                                                                                                                                  | 25  |
|              | - - Of cotton:                                                                                                                                                                                   |     |
| 6104.4210    | - - - Shisha embroidered dresses                                                                                                                                                                 | 25  |
| 6104.4290    | - - - Other                                                                                                                                                                                      | 25  |
| 6104.4300    | - - Of synthetic fibres                                                                                                                                                                          | 25  |
| 6104.4400    | - - Of artificial fibres                                                                                                                                                                         | 25  |
| 6104.4900    | - - Of other textile materials                                                                                                                                                                   | 25  |
|              | -Skirts and divided skirts:                                                                                                                                                                      |     |
| 6104.5100    | - - Of wool or fine animal hair                                                                                                                                                                  | 25  |
| 6104.5200    | - - Of cotton                                                                                                                                                                                    | 25  |
| 6104.5300    | - - Of synthetic fibres                                                                                                                                                                          | 25  |
| 6104.5900    | - - Of other textile materials                                                                                                                                                                   | 25  |
|              | -Trousers, bib and brace overalls, breeches and shorts:                                                                                                                                          |     |
| 6104.6100    | - - Of wool or fine animal hair                                                                                                                                                                  | 25  |
| 6104.6200    | - - Of cotton                                                                                                                                                                                    | 25  |
| 6104.6300    | - - Of synthetic fibres                                                                                                                                                                          | 25  |
| 6104.6900    | - - Of other textile materials                                                                                                                                                                   | 25  |
| <b>61.05</b> | <b>Men's or boys' shirts, knitted or crocheted.</b>                                                                                                                                              |     |
| 6105.1000    | -Of cotton                                                                                                                                                                                       | 25  |
| 6105.2000    | -Of man-made fibres                                                                                                                                                                              | 25  |
| 6105.9000    | -Of other textile materials                                                                                                                                                                      | 25  |
| <b>61.06</b> | <b>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.</b>                                                                                                                |     |
| 6106.1000    | -Of cotton                                                                                                                                                                                       | 25  |
| 6106.2000    | -Of man-made fibres                                                                                                                                                                              | 25  |
| 6106.9000    | -Of other textile materials                                                                                                                                                                      | 25  |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                  | CD%<br>(3) |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 61.07           | <b>Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>                               |            |
|                 | -Underpants and briefs:                                                                                                                                             |            |
| 6107.1100       | -- Of cotton                                                                                                                                                        | 25         |
| 6107.1200       | -- Of man-made fibres                                                                                                                                               | 25         |
| 6107.1900       | -- Of other textile materials                                                                                                                                       | 25         |
|                 | -Nightshirts and pyjamas:                                                                                                                                           |            |
|                 | -- Of cotton:                                                                                                                                                       |            |
| 6107.2110       | --- Nightshirts                                                                                                                                                     | 25         |
| 6107.2120       | --- Pyjamas                                                                                                                                                         | 25         |
|                 | -- Of man-made fibres:                                                                                                                                              |            |
| 6107.2210       | --- Nightshirts                                                                                                                                                     | 25         |
| 6107.2220       | --- Pyjamas                                                                                                                                                         | 25         |
| 6107.2900       | -- Of other textile materials                                                                                                                                       | 25         |
|                 | -Other:                                                                                                                                                             |            |
| 6107.9100       | -- Of cotton                                                                                                                                                        | 25         |
| 6107.9900       | -- Of other textile materials                                                                                                                                       | 25         |
| 61.08           | <b>Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b> |            |
|                 | -Slips and petticoats:                                                                                                                                              |            |
| 6108.1100       | -- Of man-made fibres                                                                                                                                               | 25         |
| 6108.1900       | -- Of other textile materials                                                                                                                                       | 25         |
|                 | -Briefs and panties:                                                                                                                                                |            |
| 6108.2100       | -- Of cotton                                                                                                                                                        | 25         |
| 6108.2200       | -- Of man-made fibres                                                                                                                                               | 25         |
| 6108.2900       | -- Of other textile materials                                                                                                                                       | 25         |
|                 | -Nightdresses and pyjamas:                                                                                                                                          |            |
| 6108.3100       | -- Of cotton                                                                                                                                                        | 25         |
| 6108.3200       | -- Of man-made fibres                                                                                                                                               | 25         |
| 6108.3900       | -- Of other textile materials                                                                                                                                       | 25         |
|                 | -Other:                                                                                                                                                             |            |
| 6108.9100       | -- Of cotton                                                                                                                                                        | 25         |
| 6108.9200       | -- Of man-made fibres                                                                                                                                               | 25         |
| 6108.9900       | -- Of other textile materials                                                                                                                                       | 25         |
| 61.09           | <b>T-shirts, singlets and other vests, knitted or crocheted.</b>                                                                                                    |            |
| 6109.1000       | -Of cotton                                                                                                                                                          | 25         |
|                 | -Of other textile materials:                                                                                                                                        |            |
| 6109.9010       | --- Baluchi/Peshawari vest                                                                                                                                          | 25         |
| 6109.9090       | --- Other                                                                                                                                                           | 25         |
| 61.10           | <b>Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.</b>                                                                        |            |
|                 | -Of wool or fine animal hair:                                                                                                                                       |            |
| 6110.1100       | -- Of wool                                                                                                                                                          | 25         |
| 6110.1200       | -- Of Kashmir (cashmere) goats                                                                                                                                      | 25         |
| 6110.1900       | -- Other                                                                                                                                                            | 25         |
| 6110.2000       | -Of cotton                                                                                                                                                          | 25         |
| 6110.3000       | -Of man-made fibres                                                                                                                                                 | 25         |
| 6110.9000       | -Of other textile materials                                                                                                                                         | 25         |

| PCT CODE         | DESCRIPTION                                                                                                                                                                                                  | CD% |
|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                                          | (3) |
| <b>61.11</b>     | <b>Babies' garments and clothing accessories, knitted or crocheted.</b>                                                                                                                                      |     |
| 6111.2000        | -Of cotton                                                                                                                                                                                                   | 25  |
| 6111.3000        | -Of synthetic fibres                                                                                                                                                                                         | 25  |
| 6111.9000        | -Of other textile materials                                                                                                                                                                                  | 25  |
| <b>61.12</b>     | <b>Track suits, ski suits and swimwear, knitted or crocheted.</b>                                                                                                                                            |     |
|                  | -Track suits:                                                                                                                                                                                                |     |
| 6112.1100        | -- Of cotton                                                                                                                                                                                                 | 25  |
| 6112.1200        | -- Of synthetic fibres                                                                                                                                                                                       | 25  |
| 6112.1900        | -- Of other textile materials                                                                                                                                                                                | 25  |
| 6112.2000        | -Ski suits                                                                                                                                                                                                   | 25  |
|                  | -Men's or boys' swimwear:                                                                                                                                                                                    |     |
| 6112.3100        | -- Of synthetic fibres                                                                                                                                                                                       | 25  |
| 6112.3900        | -- Of other textile materials                                                                                                                                                                                | 25  |
|                  | -Women's or girls' swimwear:                                                                                                                                                                                 |     |
| 6112.4100        | -- Of synthetic fibres                                                                                                                                                                                       | 25  |
| 6112.4900        | -- Of other textile materials                                                                                                                                                                                | 25  |
| <b>6113.0000</b> | <b>Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.</b>                                                                                                                   | 25  |
| <b>61.14</b>     | <b>Other garments, knitted or crocheted.</b>                                                                                                                                                                 |     |
| 6114.2000        | -Of cotton                                                                                                                                                                                                   | 25  |
| 6114.3000        | -Of man-made fibres                                                                                                                                                                                          | 25  |
| 6114.9000        | -Of other textile materials                                                                                                                                                                                  | 25  |
| <b>61.15</b>     | <b>Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.</b> |     |
|                  | - Graduated compression hosiery (for example, stockings for varicose veins):                                                                                                                                 |     |
| 6115.1010        | --- Socks *                                                                                                                                                                                                  | 25  |
| 6115.1090        | --- Other                                                                                                                                                                                                    | 25  |
|                  | - Other panty hose and tights :                                                                                                                                                                              |     |
| 6115.2100        | -- Of synthetic fibres, measuring per single yarn less than 67 decitex                                                                                                                                       | 25  |
| 6115.2200        | -- Of synthetic fibres, measuring per single yarn 67 decitex or more                                                                                                                                         | 25  |
| 6115.2900        | -- Of other textile materials                                                                                                                                                                                | 25  |
|                  | - Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex:                                                                                                          |     |
| 6115.3010        | --- Socks                                                                                                                                                                                                    | 25  |
| 6115.3090        | --- Other                                                                                                                                                                                                    | 25  |
|                  | -Other:                                                                                                                                                                                                      |     |
| 6115.9400        | -- Of wool or fine animal hair                                                                                                                                                                               | 25  |
| 6115.9500        | -- Of cotton                                                                                                                                                                                                 | 25  |
| 6115.9600        | -- Of synthetic fibres                                                                                                                                                                                       | 25  |
| 6115.9900        | -- Of other textile materials                                                                                                                                                                                | 25  |
| <b>61.16</b>     | <b>Gloves, mittens and mitts, knitted or crocheted.</b>                                                                                                                                                      |     |
| 6116.1000        | -Impregnated, coated or covered with plastics or rubber                                                                                                                                                      | 25  |
|                  | -Other:                                                                                                                                                                                                      |     |
| 6116.9100        | -- Of wool or fine animal hair                                                                                                                                                                               | 25  |
| 6116.9200        | -- Of cotton                                                                                                                                                                                                 | 25  |



| PCT CODE     | DESCRIPTION                                                                                                                                                                         | CD% |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                 | (3) |
| 6116.9300    | - - Of synthetic fibres                                                                                                                                                             | 25  |
| 6116.9900    | - - Of other textile materials                                                                                                                                                      | 25  |
| <b>61.17</b> | <b>Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.</b>                                                 |     |
|              | -Shawls, scarves, mufflers, mantillas, veils and the like:                                                                                                                          |     |
| 6117.1010    | - - - Shawls                                                                                                                                                                        | 25  |
| 6117.1020    | - - - Scarves                                                                                                                                                                       | 25  |
| 6117.1030    | - - - Dupatta                                                                                                                                                                       | 25  |
| 6117.1040    | - - - Veils (burqa)                                                                                                                                                                 | 25  |
| 6117.1090    | - - - Other                                                                                                                                                                         | 25  |
| 6117.8000    | -Other accessories                                                                                                                                                                  | 25  |
| 6117.9000    | -Parts                                                                                                                                                                              | 25  |
| <b>62.01</b> | <b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.</b>    |     |
|              | -Overcoats, raincoats, car-coats, capes, cloaks and similar articles:                                                                                                               |     |
| 6201.1100    | - - Of wool or fine animal hair                                                                                                                                                     | 25  |
| 6201.1200    | - - Of cotton                                                                                                                                                                       | 25  |
| 6201.1300    | - - Of man-made fibres                                                                                                                                                              | 25  |
| 6201.1900    | - - Of other textile materials                                                                                                                                                      | 25  |
|              | -Other:                                                                                                                                                                             |     |
| 6201.9100    | - - Of wool or fine animal hair                                                                                                                                                     | 25  |
| 6201.9200    | - - Of cotton                                                                                                                                                                       | 25  |
| 6201.9300    | - - Of man-made fibres                                                                                                                                                              | 25  |
| 6201.9900    | - - Of other textile materials                                                                                                                                                      | 25  |
| <b>62.02</b> | <b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.</b> |     |
|              | -Overcoats, raincoats, car-coats, capes, cloaks and similar articles:                                                                                                               |     |
| 6202.1100    | - - Of wool or fine animal hair                                                                                                                                                     | 25  |
| 6202.1200    | - - Of cotton                                                                                                                                                                       | 25  |
| 6202.1300    | - - Of man-made fibres                                                                                                                                                              | 25  |
| 6202.1900    | - - Of other textile materials                                                                                                                                                      | 25  |
|              | -Other:                                                                                                                                                                             |     |
| 6202.9100    | - - Of wool or fine animal hair                                                                                                                                                     | 25  |
| 6202.9200    | - - Of cotton                                                                                                                                                                       | 25  |
| 6202.9300    | - - Of man-made fibres                                                                                                                                                              | 25  |
| 6202.9900    | - - Of other textile materials                                                                                                                                                      | 25  |
| <b>62.03</b> | <b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>                                              |     |
|              | -Suits:                                                                                                                                                                             |     |
| 6203.1100    | - - Of wool or fine animal hair                                                                                                                                                     | 25  |
| 6203.1200    | - - Of synthetic fibres                                                                                                                                                             | 25  |
|              | - - Of other textile materials:                                                                                                                                                     |     |
| 6203.1910    | - - - Men's or boys' suits of cotton                                                                                                                                                | 25  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                        | (3) |
| 6203.1990 | - - - Other                                                                                                                                                                | 25  |
|           | -Ensembles:                                                                                                                                                                |     |
| 6203.2200 | - - Of cotton                                                                                                                                                              | 25  |
| 6203.2300 | - - Of synthetic fibres                                                                                                                                                    | 25  |
| 6203.2900 | - - Of other textile materials                                                                                                                                             | 25  |
|           | -Jackets and blazers:                                                                                                                                                      |     |
| 6203.3100 | - - Of wool or fine animal hair                                                                                                                                            | 25  |
| 6203.3200 | - - Of cotton                                                                                                                                                              | 25  |
| 6203.3300 | - - Of synthetic fibres                                                                                                                                                    | 25  |
| 6203.3900 | - - Of other textile materials                                                                                                                                             | 25  |
|           | -Trousers, bib and brace overalls, breeches and shorts:                                                                                                                    |     |
|           | - - Of wool or fine animal hair:                                                                                                                                           |     |
| 6203.4110 | - - - Trousers                                                                                                                                                             | 25  |
| 6203.4190 | - - - Other                                                                                                                                                                | 25  |
| 6203.4200 | - - Of cotton                                                                                                                                                              | 25  |
| 6203.4300 | - - Of synthetic fibres                                                                                                                                                    | 25  |
| 6203.4900 | - - Of other textile materials                                                                                                                                             | 25  |
| 62.04     | <b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b> |     |
|           | -Suits:                                                                                                                                                                    |     |
| 6204.1100 | - - Of wool or fine animal hair                                                                                                                                            | 25  |
| 6204.1200 | - - Of cotton                                                                                                                                                              | 25  |
| 6204.1300 | - - Of synthetic fibres                                                                                                                                                    | 25  |
| 6204.1900 | - - Of other textile materials                                                                                                                                             | 25  |
|           | -Ensembles:                                                                                                                                                                |     |
| 6204.2100 | - - Of wool or fine animal hair                                                                                                                                            | 25  |
| 6204.2200 | - - Of cotton                                                                                                                                                              | 25  |
| 6204.2300 | - - Of synthetic fibres                                                                                                                                                    | 25  |
| 6204.2900 | - - Of other textile materials                                                                                                                                             | 25  |
|           | -Jackets and blazers:                                                                                                                                                      |     |
| 6204.3100 | - - Of wool or fine animal hair                                                                                                                                            | 25  |
| 6204.3200 | - - Of cotton                                                                                                                                                              | 25  |
| 6204.3300 | - - Of synthetic fibres                                                                                                                                                    | 25  |
| 6204.3900 | - - Of other textile materials                                                                                                                                             | 25  |
|           | -Dresses:                                                                                                                                                                  |     |
| 6204.4100 | - - Of wool or fine animal hair                                                                                                                                            | 25  |
|           | - - Of cotton:                                                                                                                                                             |     |
| 6204.4210 | - - - Shisha embroidered dresses                                                                                                                                           | 25  |
| 6204.4290 | - - - other                                                                                                                                                                | 25  |
| 6204.4300 | - - Of synthetic fibres                                                                                                                                                    | 25  |
| 6204.4400 | - - Of artificial fibres                                                                                                                                                   | 25  |
| 6204.4900 | - - Of other textile materials                                                                                                                                             | 25  |
|           | -Skirts and divided skirts:                                                                                                                                                |     |
| 6204.5100 | - - Of wool or fine animal hair                                                                                                                                            | 25  |
| 6204.5200 | - - Of cotton                                                                                                                                                              | 25  |
| 6204.5300 | - - Of synthetic fibres                                                                                                                                                    | 25  |
| 6204.5900 | - - Of other textile materials                                                                                                                                             | 25  |
|           | -Trousers, bib and brace overalls, breeches and shorts:                                                                                                                    |     |
| 6204.6100 | - - Of wool or fine animal hair                                                                                                                                            | 25  |
|           | - - Of cotton:                                                                                                                                                             |     |

| PCT CODE  | DESCRIPTION                                                                                                                               | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                       | (3) |
| 6204.6210 | --- Ghagra                                                                                                                                | 25  |
| 6204.6220 | --- Charara                                                                                                                               | 25  |
| 6204.6290 | --- Other                                                                                                                                 | 25  |
|           | -- Of synthetic fibres:                                                                                                                   |     |
| 6204.6310 | --- Ghagra                                                                                                                                | 25  |
| 6204.6320 | --- Charara                                                                                                                               | 25  |
| 6204.6390 | --- Other                                                                                                                                 | 25  |
|           | -- Of other textile materials:                                                                                                            |     |
| 6204.6910 | --- Ghagra                                                                                                                                | 25  |
| 6204.6920 | --- Charara                                                                                                                               | 25  |
| 6204.6990 | --- Other                                                                                                                                 | 25  |
| 62.05     | <b>Men's or boys' shirts.</b>                                                                                                             |     |
|           | -Of cotton:                                                                                                                               |     |
| 6205.2010 | --- Baluchi kameez                                                                                                                        | 25  |
| 6205.2020 | --- Kurta                                                                                                                                 | 25  |
| 6205.2090 | --- Other                                                                                                                                 | 25  |
| 6205.3000 | -Of man-made fibres                                                                                                                       | 25  |
|           | -Of other textile materials:                                                                                                              |     |
| 6205.9010 | --- Of wool or fine animal hair                                                                                                           | 25  |
| 6205.9090 | --- Other                                                                                                                                 | 25  |
| 62.06     | <b>Women's or girls' blouses, shirts and shirt-blouses.</b>                                                                               |     |
| 6206.1000 | -Of silk or silk waste                                                                                                                    | 25  |
| 6206.2000 | -Of wool or fine animal hair                                                                                                              | 25  |
|           | -Of cotton:                                                                                                                               |     |
| 6206.3010 | --- Multani choli                                                                                                                         | 25  |
| 6206.3020 | --- Punjabi kameez                                                                                                                        | 25  |
| 6206.3030 | --- Baluchi kameez                                                                                                                        | 25  |
| 6206.3040 | --- Kurta                                                                                                                                 | 25  |
| 6206.3090 | --- Other                                                                                                                                 | 25  |
|           | -Of man-made fibres:                                                                                                                      |     |
| 6206.4010 | --- Multani choli                                                                                                                         | 25  |
| 6206.4020 | --- Punjabi kameez                                                                                                                        | 25  |
| 6206.4030 | --- Baluchi kameez                                                                                                                        | 25  |
| 6206.4040 | --- Kurta                                                                                                                                 | 25  |
| 6206.4090 | --- Other                                                                                                                                 | 25  |
|           | -Of other textile materials:                                                                                                              |     |
| 6206.9010 | --- Multani choli                                                                                                                         | 25  |
| 6206.9020 | --- Punjabi kameez                                                                                                                        | 25  |
| 6206.9030 | --- Baluchi kameez                                                                                                                        | 25  |
| 6206.9040 | --- Kurta                                                                                                                                 | 25  |
| 6206.9090 | --- Other                                                                                                                                 | 25  |
| 62.07     | <b>Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.</b> |     |
|           | -Underpants and briefs:                                                                                                                   |     |
| 6207.1100 | -- Of cotton                                                                                                                              | 25  |
|           | -- Of other textile materials:                                                                                                            |     |
| 6207.1910 | --- Baluchi/Peshawari vest                                                                                                                | 25  |
| 6207.1990 | --- Other                                                                                                                                 | 25  |
|           | -Nightshirts and pyjamas:                                                                                                                 |     |
| 6207.2100 | -- Of cotton                                                                                                                              | 25  |

| PCT CODE     | DESCRIPTION                                                                                                                                                             | CD% |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                     | (3) |
| 6207.2200    | -- Of man-made fibres                                                                                                                                                   | 25  |
| 6207.2900    | -- Of other textile materials                                                                                                                                           | 25  |
|              | -Other:                                                                                                                                                                 |     |
| 6207.9100    | -- Of cotton                                                                                                                                                            | 25  |
| 6207.9900    | -- Of other textile materials                                                                                                                                           | 25  |
| <b>62.08</b> | <b>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.</b> |     |
|              | -Slips and petticoats:                                                                                                                                                  |     |
| 6208.1100    | -- Of man-made fibres                                                                                                                                                   | 25  |
| 6208.1900    | -- Of other textile materials                                                                                                                                           | 25  |
|              | -Nightdresses and pyjamas:                                                                                                                                              |     |
| 6208.2100    | -- Of cotton                                                                                                                                                            | 25  |
| 6208.2200    | -- Of man-made fibres                                                                                                                                                   | 25  |
| 6208.2900    | -- Of other textile materials                                                                                                                                           | 25  |
|              | -Other:                                                                                                                                                                 |     |
| 6208.9100    | -- Of cotton                                                                                                                                                            | 25  |
| 6208.9200    | -- Of man-made fibres                                                                                                                                                   | 25  |
| 6208.9900    | -- Of other textile materials                                                                                                                                           | 25  |
| <b>62.09</b> | <b>Babies' garments and clothing accessories.</b>                                                                                                                       |     |
|              | -Of cotton:                                                                                                                                                             |     |
| 6209.2010    | --- Babies' garments not knitted or crocheted                                                                                                                           | 25  |
| 6209.2020    | --- Babies' clothing accessories                                                                                                                                        | 25  |
| 6209.3000    | -Of synthetic fibres                                                                                                                                                    | 25  |
|              | -Of other textile materials:                                                                                                                                            |     |
| 6209.9010    | --- Babies' garments                                                                                                                                                    | 25  |
| 6209.9020    | --- Babies' clothing accessories                                                                                                                                        | 25  |
| 6209.9090    | --- Other                                                                                                                                                               | 25  |
| <b>62.10</b> | <b>Garments made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.</b>                                                                                      |     |
| 6210.1000    | -Of fabrics of heading 56.02 or 56.03                                                                                                                                   | 25  |
| 6210.2000    | -Other garments, of the type described in subheadings 6201.11 to 6201.19                                                                                                | 25  |
| 6210.3000    | -Other garments, of the type described in subheadings 6202.11 to 6202.19                                                                                                | 25  |
| 6210.4000    | -Other men's or boys' garments                                                                                                                                          | 25  |
| 6210.5000    | -Other women's or girls' garments                                                                                                                                       | 25  |
| <b>62.11</b> | <b>Track suits, ski suits and swimwear; other garments.</b>                                                                                                             |     |
|              | -Swimwear:                                                                                                                                                              |     |
| 6211.1100    | -- Men's or boys'                                                                                                                                                       | 25  |
| 6211.1200    | -- Women's or girls'                                                                                                                                                    | 25  |
| 6211.2000    | -Ski suits                                                                                                                                                              | 25  |
|              | -Other garments, men's or boys':                                                                                                                                        |     |
| 6211.3200    | -- Of cotton                                                                                                                                                            | 25  |
| 6211.3300    | -- Of man-made fibres                                                                                                                                                   | 25  |
| 6211.3900    | -- Of other textile materials                                                                                                                                           | 25  |
|              | -Other garments, women's or girls':                                                                                                                                     |     |
| 6211.4100    | -- Of wool or fine animal hair                                                                                                                                          | 25  |
| 6211.4200    | -- Of cotton                                                                                                                                                            | 25  |
| 6211.4300    | -- Of man-made fibres                                                                                                                                                   | 25  |
| 6211.4900    | -- Of other textile materials                                                                                                                                           | 25  |

| PCT CODE  | DESCRIPTION                                                                                                                                   | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                           | (3) |
| 62.12     | <b>Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.</b> |     |
| 6212.1000 | -Brassieres                                                                                                                                   | 25  |
| 6212.2000 | -Girdles and panty-girdles                                                                                                                    | 25  |
| 6212.3000 | -Corselettes                                                                                                                                  | 25  |
| 6212.9000 | -Other                                                                                                                                        | 25  |
| 62.13     | <b>Handkerchiefs.</b>                                                                                                                         |     |
| 6213.2000 | -Of cotton                                                                                                                                    | 25  |
| 6213.9000 | -Of other textile materials                                                                                                                   | 25  |
| 62.14     | <b>Shawls, scarves, mufflers, mantillas, veils and the like.</b>                                                                              |     |
| 6214.1000 | -Of silk or silk waste                                                                                                                        | 25  |
| 6214.2000 | -Of wool or fine animal hair                                                                                                                  | 25  |
| 6214.3000 | -Of synthetic fibres                                                                                                                          | 25  |
| 6214.4000 | -Of artificial fibres                                                                                                                         | 25  |
|           | -Of other textile materials:                                                                                                                  |     |
| 6214.9010 | - - - Shawls                                                                                                                                  | 25  |
| 6214.9020 | - - - Scarves                                                                                                                                 | 25  |
| 6214.9030 | - - - Dupatta                                                                                                                                 | 25  |
| 6214.9040 | - - - Veils (burqa)                                                                                                                           | 25  |
| 6214.9090 | - - - Other                                                                                                                                   | 25  |
| 62.15     | <b>Ties, bow ties and cravats.</b>                                                                                                            |     |
| 6215.1000 | -Of silk or silk waste                                                                                                                        | 25  |
| 6215.2000 | -of man-made fibres                                                                                                                           | 25  |
| 6215.9000 | -Of other textile materials                                                                                                                   | 25  |
| 62.16     | <b>Gloves, mittens and mitts.</b>                                                                                                             |     |
| 6216.0010 | - - - Gloves                                                                                                                                  | 25  |
| 6216.0020 | - - - Mittens and mitts                                                                                                                       | 25  |
| 62.17     | <b>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.</b>                   |     |
| 6217.1000 | -Accessories                                                                                                                                  | 5   |
| 6217.9000 | -Parts                                                                                                                                        | 5   |
|           | <b>I. OTHER MADE UP TEXTILE ARTICLES</b>                                                                                                      |     |
| 63.01     | <b>Blankets and travelling rugs.</b>                                                                                                          |     |
| 6301.1000 | -Electric blankets                                                                                                                            | 25  |
| 6301.2000 | -Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair                                                  | 25  |
| 6301.3000 | -Blankets (other than electric blankets) and travelling rugs, of cotton                                                                       | 25  |
| 6301.4000 | -Blankets (other than electric blankets) and travelling rugs, of synthetic fibres                                                             | 25  |
| 6301.9000 | -Other blankets and travelling rugs                                                                                                           | 25  |
| 63.02     | <b>Bed linen, table linen, toilet linen and kitchen linen.</b>                                                                                |     |
|           | -Bed linen, knitted or crocheted:                                                                                                             |     |
| 6302.1010 | - - - Bed sheets                                                                                                                              | 25  |
| 6302.1020 | - - - Pillow covers                                                                                                                           | 25  |
| 6302.1090 | - - - Other                                                                                                                                   | 25  |
|           | -Other bed linen, printed:                                                                                                                    |     |
| 6302.2100 | - - Of cotton                                                                                                                                 | 25  |

| PCT CODE  | DESCRIPTION                                                                             | CD% |
|-----------|-----------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                     | (3) |
| 6302.2200 | -- Of man-made fibres                                                                   | 25  |
| 6302.2900 | -- Of other textile materials                                                           | 25  |
|           | -Other bed linen:                                                                       |     |
|           | -- Of cotton:                                                                           |     |
| 6302.3110 | --- Bed sheets, mill-made                                                               | 25  |
| 6302.3120 | --- Bed sheets, hand-loom made                                                          | 25  |
| 6302.3130 | --- Bed covers, mill-made                                                               | 25  |
| 6302.3140 | --- Bed covers, hand-loom made                                                          | 25  |
| 6302.3150 | --- Pillow-covers, mill-made                                                            | 25  |
| 6302.3160 | --- Pillow-covers, hand-loom made                                                       | 25  |
| 6302.3190 | --- Other                                                                               | 25  |
| 6302.3200 | -- Of man-made fibres                                                                   | 25  |
|           | -- Of other textile materials:                                                          |     |
| 6302.3910 | --- Bed sheets                                                                          | 25  |
| 6302.3920 | --- Bed covers                                                                          | 25  |
| 6302.3930 | --- Pillow covers                                                                       | 25  |
| 6302.3990 | --- Other                                                                               | 25  |
| 6302.4000 | -Table linen, knitted or crocheted                                                      | 25  |
|           | -Other table linen:                                                                     |     |
|           | -- Of cotton:                                                                           |     |
| 6302.5110 | --- Table-covers, mill-made                                                             | 25  |
| 6302.5120 | --- Table-covers, hand-loom made                                                        | 25  |
| 6302.5190 | --- Other                                                                               | 25  |
| 6302.5300 | -- Of man-made fibres                                                                   | 25  |
| 6302.5900 | -- Of other textile materials                                                           | 25  |
|           | -Toilet linen and kitchen linen, of terry towelling or similar terry fabrics of cotton: |     |
| 6302.6010 | --- Towels, mill-made                                                                   | 25  |
| 6302.6020 | --- Towels of cotton, hand loom                                                         | 25  |
| 6302.6090 | --- Other                                                                               | 25  |
|           | -Other:                                                                                 |     |
|           | -- Of cotton:                                                                           |     |
| 6302.9110 | --- Toilet and kitchen linen mill made                                                  | 25  |
| 6302.9120 | --- Toilet and kitchen linen hand loom made                                             | 25  |
| 6302.9190 | --- Other                                                                               | 25  |
| 6302.9300 | -- Of man-made fibres                                                                   | 25  |
| 6302.9900 | -- Of other textile materials                                                           | 25  |
| 63.03     | Curtains (including drapes) and interior blinds; curtain or bed valances.               |     |
|           | -Knitted or crocheted:                                                                  |     |
| 6303.1200 | -- Of synthetic fibres                                                                  | 25  |
| 6303.1900 | -- Of other textile materials                                                           | 25  |
|           | -Other:                                                                                 |     |
|           | -- Of cotton:                                                                           |     |
| 6303.9110 | --- Mill-made                                                                           | 25  |
| 6303.9190 | --- Other                                                                               | 25  |
|           | -- Of synthetic fibres:                                                                 |     |
| 6303.9210 | --- Mill-made                                                                           | 25  |
| 6303.9290 | --- Other                                                                               | 25  |
| 6303.9900 | -- Of other textile materials                                                           | 25  |

| PCT CODE  | DESCRIPTION                                                                                               | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                       | (3) |
| 63.04     | <b>Other furnishing articles, excluding those of heading 94.04.</b>                                       |     |
|           | -Bedspreads:                                                                                              |     |
| 6304.1100 | -- Knitted or crocheted                                                                                   | 25  |
| 6304.1900 | -- Other                                                                                                  | 25  |
|           | -Other:                                                                                                   |     |
| 6304.9100 | -- knitted or crocheted                                                                                   | 25  |
| 6304.9200 | -- Not knitted or crocheted, of cotton                                                                    | 25  |
| 6304.9300 | -- Not knitted or crocheted, of synthetic fibres                                                          | 25  |
| 6304.9900 | -- Not knitted or crocheted, of other textile materials                                                   | 25  |
| 63.05     | <b>Sacks and bags, of a kind used for the packing of goods.</b>                                           |     |
| 6305.1000 | -Of jute or of other textile bast fibres of heading 53.03                                                 | 25  |
| 6305.2000 | -Of cotton                                                                                                | 25  |
|           | -Of man-made textile materials:                                                                           |     |
|           | -- Flexible intermediate bulk containers:                                                                 |     |
| 6305.3210 | --- Of a capacity of 1,000 Kg or more                                                                     | 10  |
| 6305.3290 | --- Other                                                                                                 | 25  |
| 6305.3300 | -- other, Of polyethylene or polypropylene strip or the like                                              | 25  |
| 6305.3900 | -- Other                                                                                                  | 25  |
| 6305.9000 | -Of other textile materials                                                                               | 25  |
| 63.06     | <b>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft, camping goods.</b> |     |
|           | -Tarpaulins, awnings and sunblinds:                                                                       |     |
|           | -- Of synthetic fibres:                                                                                   |     |
| 6306.1210 | --- Tarpaulins                                                                                            | 25  |
| 6306.1290 | --- Other                                                                                                 | 25  |
|           | -- Of other textile materials:                                                                            |     |
| 6306.1910 | --- Tarpaulins                                                                                            | 25  |
| 6306.1990 | --- Other                                                                                                 | 25  |
|           | -Tents:                                                                                                   |     |
| 6306.2200 | -- Of synthetic fibres                                                                                    | 25  |
|           | -- Of other textile materials:                                                                            |     |
| 6306.2910 | --- Of cotton                                                                                             | 25  |
| 6306.2990 | --- Other                                                                                                 | 25  |
| 6306.3000 | - Sails                                                                                                   | 25  |
| 6306.4000 | - Pneumatic mattresses                                                                                    | 25  |
|           | -Other:                                                                                                   |     |
| 6306.9100 | -- Of cotton                                                                                              | 25  |
| 6306.9900 | -- Of other textile materials                                                                             | 25  |
| 63.07     | <b>Other made up articles, including dress patterns.</b>                                                  |     |
|           | -Floor- cloths, dish-cloths, dusters and similar cleaning cloths:                                         |     |
| 6307.1010 | --- Dish-cloth                                                                                            | 25  |
| 6307.1020 | --- Wash-cloth                                                                                            | 25  |
| 6307.1030 | --- Dusters                                                                                               | 25  |
| 6307.1040 | --- Bar mops                                                                                              | 25  |
| 6307.1050 | --- Bath mats                                                                                             | 25  |
| 6307.1090 | --- Other                                                                                                 | 25  |
| 6307.2000 | -Life-jackets and life-belts                                                                              | 5   |
|           | -Other:                                                                                                   |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                              | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                      | (3) |
| 6307.9010 | --- Shopping bags, knitted                                                                                                                                                                                               | 25  |
| 6307.9020 | --- Prayer mats(janamaz)                                                                                                                                                                                                 | 25  |
| 6307.9030 | --- Caps (knitted)                                                                                                                                                                                                       | 25  |
| 6307.9040 | --- Shoe lace                                                                                                                                                                                                            | 25  |
| 6307.9050 | --- Tea cosy                                                                                                                                                                                                             | 25  |
| 6307.9060 | --- Stove pad                                                                                                                                                                                                            | 25  |
| 6307.9070 | --- Terry coverlets                                                                                                                                                                                                      | 25  |
| 6307.9080 | --- Cushion pillows                                                                                                                                                                                                      | 25  |
| 6307.9090 | --- Other                                                                                                                                                                                                                | 25  |
|           | <b>II. SETS</b>                                                                                                                                                                                                          |     |
| 6308.0000 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale. | 25  |
|           | <b>III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS</b>                                                                                                                                                                |     |
| 6309.0000 | Worn clothing and other worn articles.                                                                                                                                                                                   | 5   |
| 63.10     | Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.                                                                                   |     |
| 6310.1000 | -Sorted                                                                                                                                                                                                                  | 25  |
| 6310.9000 | -Other                                                                                                                                                                                                                   | 25  |
| 64.01     | Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.      |     |
| 6401.1000 | -Footwear incorporating a protective metal toe-cap                                                                                                                                                                       | 25  |
|           | -Other footwear:                                                                                                                                                                                                         |     |
| 6401.9200 | - - Covering the ankle but not covering the knee                                                                                                                                                                         | 25  |
| 6401.9900 | - - Other                                                                                                                                                                                                                | 25  |
| 64.02     | Other footwear with outer soles and uppers of rubber or plastics.                                                                                                                                                        |     |
|           | -Sports footwear:                                                                                                                                                                                                        |     |
| 6402.1200 | - - Ski-boots, cross country ski footwear and snowboard boots                                                                                                                                                            | 25  |
| 6402.1900 | - - Other                                                                                                                                                                                                                | 25  |
| 6402.2000 | -Footwear with upper straps or thongs assembled to the sole by means of plugs                                                                                                                                            | 25  |
|           | -Other footwear:                                                                                                                                                                                                         |     |
| 6402.9100 | - - Covering the ankle                                                                                                                                                                                                   | 25  |
| 6402.9900 | - - Other                                                                                                                                                                                                                | 25  |
| 64.03     | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.                                                                                                                     |     |
|           | -Sports footwear:                                                                                                                                                                                                        |     |
| 6403.1200 | - - Ski-boots, cross country ski footwear and snowboard boots                                                                                                                                                            | 25  |
| 6403.1900 | - - Other                                                                                                                                                                                                                | 25  |
| 6403.2000 | -Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe                                                                                               | 25  |
| 6403.4000 | -Other footwear, incorporating a protective metal toe-cap                                                                                                                                                                | 25  |
|           | -Other footwear with outer soles of leather:                                                                                                                                                                             |     |



| PCT CODE         | DESCRIPTION                                                                                                                                                                                                                              | CD% |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                                                                      | (3) |
| 6403.5100        | -- Covering the ankle                                                                                                                                                                                                                    | 25  |
| 6403.5900        | -- Other                                                                                                                                                                                                                                 | 25  |
|                  | -Other footwear:                                                                                                                                                                                                                         |     |
| 6403.9100        | -- Covering the ankle                                                                                                                                                                                                                    | 25  |
| 6403.9900        | -- Other                                                                                                                                                                                                                                 | 25  |
| <b>64.04</b>     | <b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.</b>                                                                                                                    |     |
|                  | -Footwear with outer soles of rubber or plastics:                                                                                                                                                                                        |     |
| 6404.1100        | -- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like                                                                                                                                               | 25  |
| 6404.1900        | -- Other                                                                                                                                                                                                                                 | 25  |
| 6404.2000        | -Footwear with outer soles of leather or composition leather                                                                                                                                                                             | 25  |
| <b>64.05</b>     | <b>Other footwear.</b>                                                                                                                                                                                                                   |     |
| 6405.1000        | -With uppers of leather or composition leather                                                                                                                                                                                           | 25  |
| 6405.2000        | -With uppers of textile materials                                                                                                                                                                                                        | 25  |
|                  | -Other:                                                                                                                                                                                                                                  |     |
| 6405.9010        | --- Of canvas                                                                                                                                                                                                                            | 25  |
| 6405.9090        | --- Other                                                                                                                                                                                                                                | 25  |
| <b>64.06</b>     | <b>Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.</b>                  |     |
| 6406.1000        | -Uppers and parts thereof, other than stiffeners                                                                                                                                                                                         | 20  |
|                  | -Outer soles and heels, of rubber or plastics:                                                                                                                                                                                           |     |
| 6406.2010        | --- Of rubber                                                                                                                                                                                                                            | 25  |
| 6406.2090        | --- Other                                                                                                                                                                                                                                | 25  |
|                  | -Other:                                                                                                                                                                                                                                  |     |
| 6406.9100        | -- Of wood                                                                                                                                                                                                                               | 25  |
| 6406.9900        | -- Of other materials                                                                                                                                                                                                                    | 25  |
| <b>6501.0000</b> | <b>Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.</b>                                                                                  | 20  |
| <b>6502.0000</b> | <b>Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.</b>                                                                                          | 20  |
| <b>[65.03]</b>   |                                                                                                                                                                                                                                          |     |
| <b>65.04</b>     | <b>Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.</b>                                                                                                                   |     |
| 6504.0010        | --- Straw hats                                                                                                                                                                                                                           | 20  |
| 6504.0090        | --- Other                                                                                                                                                                                                                                | 20  |
| <b>65.05</b>     | <b>Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.</b> |     |
| 6505.1000        | -Hair-nets                                                                                                                                                                                                                               | 20  |
| 6505.9000        | -Other                                                                                                                                                                                                                                   | 20  |
| <b>65.06</b>     | <b>Other headgear, whether or not lined or trimmed.</b>                                                                                                                                                                                  |     |
| 6506.1000        | -Safety headgear                                                                                                                                                                                                                         | 20  |
|                  | -Other:                                                                                                                                                                                                                                  |     |
| 6506.9100        | -- Of rubber or of plastics                                                                                                                                                                                                              | 20  |

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| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                       | GD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                               | (3) |
| 6506.9900 | - - Of other materials                                                                                                                                                                                                                                                                            | 20  |
| 6507.0000 | Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.                                                                                                                                                                                                     | 20  |
| 66.01     | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).                                                                                                                                                                                          |     |
| 6601.1000 | -Garden or similar umbrellas                                                                                                                                                                                                                                                                      | 25  |
|           | -Other:                                                                                                                                                                                                                                                                                           |     |
| 6601.9100 | - - Having a telescopic shaft                                                                                                                                                                                                                                                                     | 25  |
| 6601.9900 | - - Other                                                                                                                                                                                                                                                                                         | 25  |
| 66.02     | Walking-sticks, seat-sticks, whips, riding-crops and the like.                                                                                                                                                                                                                                    |     |
| 6602.0010 | - - - Walking sticks and seat sticks                                                                                                                                                                                                                                                              | 25  |
| 6602.0090 | - - - Other                                                                                                                                                                                                                                                                                       | 25  |
| 66.03     | Parts, trimmings and accessories of articles of heading 66.01 or 66.02.                                                                                                                                                                                                                           |     |
| 6603.2000 | -Umbrella frames including frames mounted on shafts (sticks)                                                                                                                                                                                                                                      | 20  |
| 6603.9000 | -Other                                                                                                                                                                                                                                                                                            | 20  |
| 6701.0000 | Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).                                                                                                              | 20  |
| 67.02     | Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.                                                                                                                                                                                   |     |
| 6702.1000 | -Of plastics                                                                                                                                                                                                                                                                                      | 25  |
| 6702.9000 | -Of other materials                                                                                                                                                                                                                                                                               | 25  |
| 6703.0000 | Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.                                                                                                                                    | 20  |
| 67.04     | Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.                                                                                                                   |     |
|           | -Of synthetic textile materials:                                                                                                                                                                                                                                                                  |     |
| 6704.1100 | - - Complete wigs                                                                                                                                                                                                                                                                                 | 20  |
| 6704.1900 | - - Other                                                                                                                                                                                                                                                                                         | 20  |
| 6704.2000 | -Of human hair                                                                                                                                                                                                                                                                                    | 20  |
| 6704.9000 | -Of other materials                                                                                                                                                                                                                                                                               | 20  |
| 6801.0000 | Setts, curbstones and flagstones, of natural stone (except slate).                                                                                                                                                                                                                                | 25  |
| 68.02     | Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate). |     |
| 6802.1000 | -Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder                                           | 25  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                             | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                     | (3) |
|           | -Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:                                                                                                                                                                                                              |     |
| 6802.2100 | -- Marble, travertine and alabaster                                                                                                                                                                                                                                                                                     | 35  |
| 6802.2300 | -- Granite                                                                                                                                                                                                                                                                                                              | 35  |
| 6802.2900 | -- Other stone                                                                                                                                                                                                                                                                                                          | 35  |
|           | -Other:                                                                                                                                                                                                                                                                                                                 |     |
| 6802.9100 | -- Marble, travertine and alabaster                                                                                                                                                                                                                                                                                     | 35  |
| 6802.9200 | -- Other calcareous stone                                                                                                                                                                                                                                                                                               | 35  |
| 6802.9300 | -- Granite                                                                                                                                                                                                                                                                                                              | 35  |
| 6802.9900 | -- Other stone                                                                                                                                                                                                                                                                                                          | 35  |
| 6803.0000 | Worked slate and articles of slate or of agglomerated slate.                                                                                                                                                                                                                                                            | 25  |
| 68.04     | Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, truing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials. |     |
| 6804.1000 | -Millstones and grindstones for milling, grinding or pulping                                                                                                                                                                                                                                                            | 5   |
|           | -Other millstones, grindstones, grinding wheels and the like:                                                                                                                                                                                                                                                           |     |
| 6804.2100 | -- Of agglomerated synthetic or natural diamond                                                                                                                                                                                                                                                                         | 5   |
| 6804.2200 | -- Of other agglomerated abrasives or of ceramics                                                                                                                                                                                                                                                                       | 5   |
| 6804.2300 | -- Of natural stone                                                                                                                                                                                                                                                                                                     | 5   |
| 6804.3000 | -Hand sharpening or polishing stones                                                                                                                                                                                                                                                                                    | 5   |
| 68.05     | Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.                                                                                                                                 |     |
| 6805.1000 | -On a base of woven textile fabric only                                                                                                                                                                                                                                                                                 | 20  |
| 6805.2000 | -On a base of paper or paperboard only                                                                                                                                                                                                                                                                                  | 20  |
| 6805.3000 | -On a base of other materials                                                                                                                                                                                                                                                                                           | 20  |
| 68.06     | Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.               |     |
| 6806.1000 | -Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls                                                                                                                                                                                                             | 20  |
| 6806.2000 | -Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)                                                                                                                                                                                           | 10  |
| 6806.9000 | -Other                                                                                                                                                                                                                                                                                                                  | 20  |
| 68.07     | Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).                                                                                                                                                                                                                          |     |
| 6807.1000 | -In rolls                                                                                                                                                                                                                                                                                                               | 25  |
| 6807.9000 | -Other                                                                                                                                                                                                                                                                                                                  | 25  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                    | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                            | (3) |
| 6808.0000 | Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.                                                                                                 | 25  |
| 68.09     | Articles of plaster or of compositions based on plaster.                                                                                                                                                                                                                                                       |     |
|           | -Boards, sheets, panels, tiles and similar articles, not ornamented:                                                                                                                                                                                                                                           |     |
| 6809.1100 | -- Faced or reinforced with paper or paperboard only                                                                                                                                                                                                                                                           | 25  |
| 6809.1900 | -- Other                                                                                                                                                                                                                                                                                                       | 25  |
|           | -Other articles:                                                                                                                                                                                                                                                                                               |     |
| 6809.9010 | --- Industrial moulds                                                                                                                                                                                                                                                                                          | 10  |
| 6809.9090 | --- Other                                                                                                                                                                                                                                                                                                      | 25  |
| 68.10     | Articles of cement, of concrete or of artificial stone, whether or not reinforced.                                                                                                                                                                                                                             |     |
|           | -Tiles, flagstones, bricks and similar articles:                                                                                                                                                                                                                                                               |     |
| 6810.1100 | -- Building blocks and bricks                                                                                                                                                                                                                                                                                  | 25  |
| 6810.1900 | -- Other                                                                                                                                                                                                                                                                                                       | 25  |
|           | -Other articles:                                                                                                                                                                                                                                                                                               |     |
| 6810.9100 | -- Prefabricated structural components for building or civil engineering                                                                                                                                                                                                                                       | 25  |
| 6810.9900 | -- Other                                                                                                                                                                                                                                                                                                       | 25  |
| 68.11     | Articles of asbestos-cement, of cellulose fibre-cement or the like.                                                                                                                                                                                                                                            |     |
| 6811.4000 | - Containing asbestos                                                                                                                                                                                                                                                                                          | 25  |
|           | - Not containing asbestos :                                                                                                                                                                                                                                                                                    |     |
| 6811.8100 | -- Corrugated sheets                                                                                                                                                                                                                                                                                           | 25  |
| 6811.8200 | -- Other sheets, panels, tiles and similar articles                                                                                                                                                                                                                                                            | 25  |
| 6811.8300 | -- Tubes, pipes and tube or pipe fittings                                                                                                                                                                                                                                                                      | 25  |
| 6811.8900 | -- Other articles                                                                                                                                                                                                                                                                                              | 25  |
| 68.12     | Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13. |     |
| 6812.8000 | - Of crocidolite                                                                                                                                                                                                                                                                                               | 25  |
|           | - Other:                                                                                                                                                                                                                                                                                                       |     |
| 6812.9100 | -- Clothing, clothing accessories, footwear and headgear                                                                                                                                                                                                                                                       | 25  |
| 6812.9200 | -- Paper, millboard and felt                                                                                                                                                                                                                                                                                   | 25  |
| 6812.9300 | -- Compressed asbestos fibre jointing, in sheets or rolls                                                                                                                                                                                                                                                      | 25  |
| 6812.9900 | -- Other                                                                                                                                                                                                                                                                                                       | 25  |
| 68.13     | Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.                |     |
|           | - Containing asbestos:                                                                                                                                                                                                                                                                                         |     |
| 6813.2010 | --- Of asbestos for vehicles of heading 87.11                                                                                                                                                                                                                                                                  | 35  |
| 6813.2020 | --- Other for motor cars and vehicles                                                                                                                                                                                                                                                                          | 35  |
| 6813.2090 | --- Other                                                                                                                                                                                                                                                                                                      | 25  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                             | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                     | (3) |
|           | - Not containing asbestos :                                                                                                                                                                                             |     |
|           | - - Brake linings and pads:                                                                                                                                                                                             |     |
| 6813.8110 | - - - Of asbestos for vehicles of heading 87.11                                                                                                                                                                         | 35  |
| 6813.8120 | - - - Other for motor cars and vehicles                                                                                                                                                                                 | 35  |
| 6813.8190 | - - - Other                                                                                                                                                                                                             | 25  |
| 6813.8900 | - - Other                                                                                                                                                                                                               | 25  |
| 68.14     | Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.                                                                    |     |
| 6814.1000 | -Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support                                                                                                                           | 25  |
| 6814.9000 | -Other                                                                                                                                                                                                                  | 25  |
| 68.15     | Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.                                                        |     |
| 6815.1000 | -Non electrical articles of graphite or other carbon                                                                                                                                                                    | 5   |
| 6815.2000 | -Articles of peat                                                                                                                                                                                                       | 5   |
|           | -Other articles:                                                                                                                                                                                                        |     |
| 6815.9100 | - - Containing magnesite, dolomite or chromite                                                                                                                                                                          | 25  |
|           | - - Other:                                                                                                                                                                                                              |     |
| 6815.9910 | - - - Of onyx (marbles)                                                                                                                                                                                                 | 25  |
| 6815.9990 | - - - Other                                                                                                                                                                                                             | 25  |
|           | <b>I.-GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS</b>                                                                                                                          |     |
| 6901.0000 | Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.                                                               | 25  |
| 69.02     | Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.                                                           |     |
|           | -Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub> :                                                                       |     |
| 6902.1010 | - - - Capable of resisting temperature upto 1600 °C                                                                                                                                                                     | 25  |
| 6902.1090 | - - - Other                                                                                                                                                                                                             | 5   |
|           | -Containing by weight more than 50 % of alumina(Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of these products:                                                          |     |
| 6902.2010 | - - - Capable of resisting temperature upto 1600 °C                                                                                                                                                                     | 25  |
| 6902.2090 | - - - Other                                                                                                                                                                                                             | 10  |
|           | -Other:                                                                                                                                                                                                                 |     |
| 6902.9010 | - - - Capable of resisting temperature upto 1600 °C                                                                                                                                                                     | 25  |
| 6902.9090 | - - - Other                                                                                                                                                                                                             | 10  |
| 69.03     | Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths. |     |
| 6903.1000 | -Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products                                                                                                                      | 10  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                        | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                | (3) |
|           | -Containing by weight more than 50 % of alumina ( $Al_2O_3$ ) or of a mixture or compound of alumina and of silica ( $SiO_2$ ):                                                                                                                    |     |
| 6903.2010 | - - - Cold tundish lining sets, slide gate refractory sets & nozzles                                                                                                                                                                               | 20  |
| 6903.2090 | - - - Other                                                                                                                                                                                                                                        | 10  |
|           | -Other:                                                                                                                                                                                                                                            |     |
| 6903.9010 | - - - Refractory products of a kind used in industrial ovens, kilns and furnaces                                                                                                                                                                   | 15  |
| 6903.9020 | - - - Saggars and parts thereof                                                                                                                                                                                                                    | 10  |
| 6903.9090 | - - - Other                                                                                                                                                                                                                                        | 25  |
|           | <b>II.- OTHER CERAMIC PRODUCTS</b>                                                                                                                                                                                                                 |     |
| 69.04     | <b>Ceramic building bricks, flooring blocks, support or filler tiles and the like.</b>                                                                                                                                                             |     |
| 6904.1000 | -Building bricks                                                                                                                                                                                                                                   | 25  |
| 6904.9000 | -Other                                                                                                                                                                                                                                             | 25  |
| 69.05     | <b>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.</b>                                                                                                                         |     |
| 6905.1000 | -Roofing tiles                                                                                                                                                                                                                                     | 25  |
| 6905.9000 | -Other                                                                                                                                                                                                                                             | 25  |
| 6906.0000 | <b>Ceramic pipes, conduits, guttering and pipe fittings.</b>                                                                                                                                                                                       | 25  |
| 69.07     | <b>Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.</b>                                                                                                           |     |
| 6907.1000 | -Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm                                                                      | 25  |
| 6907.9000 | -Other                                                                                                                                                                                                                                             | 25  |
| 69.08     | <b>Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.</b>                                                                                                               |     |
| 6908.1000 | -Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm                                                                      | 35  |
|           | -Other:                                                                                                                                                                                                                                            |     |
| 6908.9010 | - - - Tiles                                                                                                                                                                                                                                        | 35  |
| 6908.9090 | - - - Other                                                                                                                                                                                                                                        | 35  |
| 69.09     | <b>Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.</b> |     |
|           | -Ceramic wares for laboratory, chemical or other technical uses:                                                                                                                                                                                   |     |
| 6909.1100 | - - Of porcelain or china                                                                                                                                                                                                                          | 20  |
| 6909.1200 | - - Articles having a hardness equivalent to 9 or more on the Mohs scale                                                                                                                                                                           | 20  |
| 6909.1900 | - - Other                                                                                                                                                                                                                                          | 20  |
| 6909.9000 | -Other                                                                                                                                                                                                                                             | 25  |

| PCT CODE  | DESCRIPTION                                                                                                                                          | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                  | (3) |
| 69.10     | <b>Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.</b> |     |
|           | -Of porcelain or china:                                                                                                                              |     |
| 6910.1010 | --- Wash basin                                                                                                                                       | 35  |
| 6910.1020 | --- Bath tubs ceramic                                                                                                                                | 35  |
| 6910.1030 | --- Bidets ceramic                                                                                                                                   | 35  |
| 6910.1040 | --- Cisterns ceramic                                                                                                                                 | 35  |
| 6910.1050 | --- Sink ceramic                                                                                                                                     | 35  |
| 6910.1060 | --- Toilet ceramic                                                                                                                                   | 35  |
| 6910.1070 | --- Urinals ceramic                                                                                                                                  | 35  |
| 6910.1080 | --- Water closet pans                                                                                                                                | 35  |
| 6910.1090 | --- Other                                                                                                                                            | 35  |
| 6910.9000 | -Other                                                                                                                                               | 35  |
| 69.11     | <b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.</b>                                                  |     |
|           | -Tableware and kitchenware:                                                                                                                          |     |
| 6911.1010 | --- Dinner sets                                                                                                                                      | 35  |
| 6911.1020 | --- Dishes                                                                                                                                           | 35  |
| 6911.1030 | --- Plates                                                                                                                                           | 35  |
| 6911.1040 | --- Tea cups and saucers                                                                                                                             | 35  |
| 6911.1090 | --- Other                                                                                                                                            | 35  |
| 6911.9000 | -Other                                                                                                                                               | 35  |
| 69.12     | <b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.</b>                               |     |
| 6912.0010 | --- Tableware and kitchenware                                                                                                                        | 35  |
| 6912.0090 | --- Other                                                                                                                                            | 35  |
| 69.13     | <b>Statuettes and other ornamental ceramic articles.</b>                                                                                             |     |
| 6913.1000 | -Of porcelain or china                                                                                                                               | 35  |
| 6913.9000 | -Other                                                                                                                                               | 35  |
| 69.14     | <b>Other ceramic articles.</b>                                                                                                                       |     |
| 6914.1000 | -Of porcelain or china                                                                                                                               | 35  |
| 6914.9000 | -Other                                                                                                                                               | 35  |
| 7001.0000 | <b>Cullet and other waste and scrap of glass; glass in the mass.</b>                                                                                 | 10  |
| 70.02     | <b>Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.</b>                                                           |     |
| 7002.1000 | -Balls                                                                                                                                               | 20  |
| 7002.2000 | -Rods                                                                                                                                                | 20  |
|           | -Tubes:                                                                                                                                              |     |
| 7002.3100 | -- Of fused quartz or other fused silica                                                                                                             | 20  |
| 7002.3200 | -- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C  | 20  |
|           | -- Other:                                                                                                                                            |     |
| 7002.3910 | --- Neutral glass tubing of a kind used for the manufacture of ampoules                                                                              | 20  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                  | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                          | (3) |
| 7002.3920 | - - - Glass tubing of a kind used for shell blowing, flare and exhaust solely or principally used by fluorescent tube, bulb and auto bulb industry                                                                                                           | 5   |
| 7002.3990 | - - - Other                                                                                                                                                                                                                                                  | 20  |
| 70.03     | Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.                                                                                                        |     |
|           | -Non-wired sheets:                                                                                                                                                                                                                                           |     |
| 7003.1200 | - - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer                                                                                                                                | 25  |
| 7003.1900 | - - Other                                                                                                                                                                                                                                                    | 25  |
| 7003.2000 | -Wired sheets                                                                                                                                                                                                                                                | 25  |
| 7003.3000 | -Profiles                                                                                                                                                                                                                                                    | 25  |
| 70.04     | Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.                                                                                                                    |     |
| 7004.2000 | -Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer                                                                                                                            | 25  |
| 7004.9000 | -Other glass                                                                                                                                                                                                                                                 | 25  |
| 70.05     | Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.                                                                                               |     |
| 7005.1000 | -Non-wired glass, having an absorbent, reflecting or non-reflecting layer                                                                                                                                                                                    | 25  |
|           | -Other non-wired glass:                                                                                                                                                                                                                                      |     |
| 7005.2100 | - - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground                                                                                                                                                                  | 25  |
| 7005.2900 | - - Other                                                                                                                                                                                                                                                    | 25  |
| 7005.3000 | -Wired glass                                                                                                                                                                                                                                                 | 25  |
| 70.06     | Glass of heading 70.03, 70.04 or 70.05, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.                                                                                                   |     |
| 7006.0010 | - - - Glass plates worked                                                                                                                                                                                                                                    | 25  |
| 7006.0020 | - - - Glass sheet worked                                                                                                                                                                                                                                     | 25  |
| 7006.0090 | - - - Other                                                                                                                                                                                                                                                  | 25  |
| 70.07     | Safety glass, consisting of toughened (tempered) or laminated glass.                                                                                                                                                                                         |     |
|           | -Toughened (tempered) safety glass:                                                                                                                                                                                                                          |     |
|           | - - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:                                                                                                                                                               |     |
|           | - - - For vehicles of chapter 87:                                                                                                                                                                                                                            |     |
| 7007.1111 | ---- (1) Rear and window glasses for vehicles of sub - heading 8704.3190<br>(2) Glasses for doors, glass plain, glass window (sliding), glass for rear door, glass for rear quarter window and glass for wind screen for vehicles of sub - heading 8703.3225 | 35  |
| 7007.1119 | ---- Other                                                                                                                                                                                                                                                   | 35  |
| 7007.1190 | - - - Other                                                                                                                                                                                                                                                  | 25  |
| 7007.1900 | - - Other                                                                                                                                                                                                                                                    | 25  |



| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                                                                                             | CD%<br>(3) |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
|                 | -Laminated safety glass:                                                                                                                                                                                                                                       |            |
|                 | - - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:                                                                                                                                                                 |            |
|                 | - - - For vehicles of chapter 87:                                                                                                                                                                                                                              |            |
| 7007.2111       | - - - (1) Rear and window glasses for vehicles of sub - heading 8704.3190;<br>(2) Glasses for doors, glass plain, glass window (sliding), glass for rear door, glass for rear quarter window and glass for wind screen for vehicles of sub - heading 8703.3225 | 35         |
| 7007.2119       | - - - Other                                                                                                                                                                                                                                                    | 35         |
| 7007.2190       | - - - Other                                                                                                                                                                                                                                                    | 25         |
| 7007.2900       | - - Other                                                                                                                                                                                                                                                      | 25         |
| 7008.0000       | Multiple-walled insulating units of glass.                                                                                                                                                                                                                     | 25         |
| 70.09           | Glass mirrors, whether or not framed, including rear-view mirrors.                                                                                                                                                                                             |            |
|                 | -Rear-view mirrors for vehicles:                                                                                                                                                                                                                               |            |
| 7009.1010       | - - - Rear view mirrors for motor cars of heading 8703, and vehicles of sub-headings 8703.2113, 8703.2115, 8703.3223, 8704.3190, 8703.3225 and vehicles of heading 87.11                                                                                       | 35         |
| 7009.1090       | - - - Other                                                                                                                                                                                                                                                    | 35         |
|                 | -Other:                                                                                                                                                                                                                                                        |            |
| 7009.9100       | - - Unframed                                                                                                                                                                                                                                                   | 25         |
| 7009.9200       | - - Framed                                                                                                                                                                                                                                                     | 25         |
| 70.10           | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.                                           |            |
| 7010.1000       | -Ampoules                                                                                                                                                                                                                                                      | 25         |
| 7010.2000       | -Stoppers, lids and other closures                                                                                                                                                                                                                             | 25         |
| 7010.9000       | -Other                                                                                                                                                                                                                                                         | 25         |
| 70.11           | Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.                                                                                                               |            |
| 7011.1000       | -For electric lighting                                                                                                                                                                                                                                         | 15         |
| 7011.2000       | -For cathode-ray tubes                                                                                                                                                                                                                                         | 10         |
| 7011.9000       | -Other                                                                                                                                                                                                                                                         | 20         |
| [70.12]         |                                                                                                                                                                                                                                                                |            |
| 70.13           | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).                                                                                                                |            |
| 7013.1000       | - Of glass-ceramics                                                                                                                                                                                                                                            | 25         |
|                 | - Stemware drinking glasses, other than of glass-ceramics :                                                                                                                                                                                                    |            |
| 7013.2200       | - - Of lead crystal                                                                                                                                                                                                                                            | 25         |
| 7013.2800       | - - Other                                                                                                                                                                                                                                                      | 25         |
|                 | - Other drinking glasses, other than of glass ceramics:                                                                                                                                                                                                        |            |
| 7013.3300       | - - Of lead crystal                                                                                                                                                                                                                                            | 25         |
| 7013.3700       | - - Other                                                                                                                                                                                                                                                      | 25         |
|                 | - Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics :                                                                                                                                         |            |
| 7013.4100       | - - Of lead crystal                                                                                                                                                                                                                                            | 25         |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                                                                                                                                                                                                                                    | CD%<br>(3) |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 7013.4200       | -- Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C                                                                                                                                                                                                                                                         | 25         |
| 7013.4900       | -- Other                                                                                                                                                                                                                                                                                                                                                                                              | 25         |
|                 | - Other glassware :                                                                                                                                                                                                                                                                                                                                                                                   |            |
| 7013.9100       | -- Of lead crystal                                                                                                                                                                                                                                                                                                                                                                                    | 25         |
| 7013.9900       | -- Other                                                                                                                                                                                                                                                                                                                                                                                              | 25         |
| 70.14           | Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.                                                                                                                                                                                                                                                                                         |            |
| 7014.0010       | --- Glass for head lamps for vehicles of heading 87.11                                                                                                                                                                                                                                                                                                                                                | 35         |
| 7014.0020       | --- Other for motor cars and vehicles                                                                                                                                                                                                                                                                                                                                                                 | 35         |
| 7014.0090       | --- Other                                                                                                                                                                                                                                                                                                                                                                                             | 25         |
| 70.15           | Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.                                                                                                                                                              |            |
| 7015.1000       | -Glasses for corrective spectacles                                                                                                                                                                                                                                                                                                                                                                    | 10         |
| 7015.9000       | -Other                                                                                                                                                                                                                                                                                                                                                                                                | 10         |
| 70.16           | Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms. |            |
| 7016.1000       | -Glass cubes and other glass smallwares whether or not on a backing, for mosaics or similar decorative purposes                                                                                                                                                                                                                                                                                       | 25         |
| 7016.9000       | -Other                                                                                                                                                                                                                                                                                                                                                                                                | 25         |
| 70.17           | Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.                                                                                                                                                                                                                                                                                                             |            |
|                 | -Of fused quartz or other fused silica:                                                                                                                                                                                                                                                                                                                                                               |            |
| 7017.1010       | --- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers                                                                                                                                                                                                                                                              | 5          |
| 7017.1020       | --- Beakers                                                                                                                                                                                                                                                                                                                                                                                           | 5          |
| 7017.1090       | --- Other                                                                                                                                                                                                                                                                                                                                                                                             | 5          |
| 7017.2000       | -Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C                                                                                                                                                                                                                                                     | 5          |
| 7017.9000       | -Other                                                                                                                                                                                                                                                                                                                                                                                                | 5          |
| 70.18           | Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.                                                       |            |

| PCT CODE  | DESCRIPTION                                                                                                                                                                       | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                               | (3) |
| 7018.1000 | -Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares                                                                           | 15  |
| 7018.2000 | -Glass microspheres not exceeding 1mm in diameter                                                                                                                                 | 10  |
|           | -Other:                                                                                                                                                                           |     |
| 7018.9010 | --- Glass eyes                                                                                                                                                                    | 10  |
| 7018.9090 | --- Other                                                                                                                                                                         | 25  |
| 70.19     | <b>Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).</b>                                                                               |     |
|           | -Slivers, rovings, yarn and chopped strands:                                                                                                                                      |     |
| 7019.1100 | -- Chopped strands, of a length of not more than 50 mm                                                                                                                            | 10  |
| 7019.1200 | -- Rovings                                                                                                                                                                        | 10  |
| 7019.1900 | -- Other                                                                                                                                                                          | 10  |
|           | -Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:                                                                                              |     |
| 7019.3100 | -- Mats                                                                                                                                                                           | 5   |
| 7019.3200 | -- Thin sheets (voiles)                                                                                                                                                           | 20  |
| 7019.3900 | -- Other                                                                                                                                                                          | 20  |
| 7019.4000 | -Woven fabrics of rovings                                                                                                                                                         | 20  |
|           | -Other woven fabrics:                                                                                                                                                             |     |
|           | -- Of a width not exceeding 30cm:                                                                                                                                                 |     |
| 7019.5110 | --- Tyre cord fabric                                                                                                                                                              | 5   |
| 7019.5190 | --- Other                                                                                                                                                                         | 20  |
| 7019.5200 | -- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m <sup>2</sup> , of filaments measuring per single yarn not more than 138 tex:                               | 20  |
| 7019.5900 | -- Other                                                                                                                                                                          | 20  |
|           | -Other:                                                                                                                                                                           |     |
| 7019.9010 | --- Insulating sleeves                                                                                                                                                            | 10  |
| 7019.9020 | --- Glass wool                                                                                                                                                                    | 10  |
| 7019.9090 | --- Other                                                                                                                                                                         | 20  |
| 70.20     | <b>Other articles of glass.</b>                                                                                                                                                   |     |
| 7020.0010 | --- Articles used for industrial purposes                                                                                                                                         | 10  |
| 7020.0020 | --- For vacuum flasks                                                                                                                                                             | 25  |
| 7020.0030 | --- For other vacuum vessels                                                                                                                                                      | 25  |
| 7020.0090 | --- Other                                                                                                                                                                         | 25  |
|           | <b>I-NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES</b>                                                                                                          |     |
| 71.01     | <b>Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.</b> |     |
| 7101.1000 | -Natural pearls                                                                                                                                                                   | 5   |
|           | -Cultured pearls:                                                                                                                                                                 |     |
| 7101.2100 | -- Unworked                                                                                                                                                                       | 5   |
| 7101.2200 | -- Worked                                                                                                                                                                         | 5   |
| 71.02     | <b>Diamonds, whether or not worked, but not mounted or set.</b>                                                                                                                   |     |
| 7102.1000 | -Unsorted                                                                                                                                                                         | 0   |
|           | -Industrial:                                                                                                                                                                      |     |
| 7102.2100 | -- Unworked or simply sawn, cleaved or bruted                                                                                                                                     | 5   |
| 7102.2900 | -- Other                                                                                                                                                                          | 5   |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                                                                                        | CD%<br>(3) |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
|                 | -Non-Industrial:                                                                                                                                                                                                                                          |            |
| 7102.3100       | -- Unworked or simply sawn, cleaved or bruted                                                                                                                                                                                                             | 0          |
| 7102.3900       | -- Other                                                                                                                                                                                                                                                  | 5          |
| 71.03           | Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport. |            |
| 7103.1000       | -Unworked or simply sawn or roughly shaped                                                                                                                                                                                                                | 0          |
|                 | -Otherwise worked:                                                                                                                                                                                                                                        |            |
| 7103.9100       | -- Rubies, sapphires and emeralds                                                                                                                                                                                                                         | 5          |
| 7103.9900       | -- Other                                                                                                                                                                                                                                                  | 5          |
| 71.04           | Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.       |            |
| 7104.1000       | -Piezo-electric quartz                                                                                                                                                                                                                                    | 5          |
| 7104.2000       | -Other, unworked or simply sawn or roughly shaped                                                                                                                                                                                                         | 5          |
| 7104.9000       | -Other                                                                                                                                                                                                                                                    | 5          |
| 71.05           | Dust and powder of natural or synthetic precious or semi-precious stones.                                                                                                                                                                                 |            |
| 7105.1000       | -Of diamond                                                                                                                                                                                                                                               | 5          |
| 7105.9000       | -Other                                                                                                                                                                                                                                                    | 5          |
|                 | II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL                                                                                                                                                                                                  |            |
| 71.06           | Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.                                                                                                                                       |            |
| 7106.1000       | -Powder                                                                                                                                                                                                                                                   | 5          |
|                 | -Other:                                                                                                                                                                                                                                                   |            |
|                 | -- Unwrought:                                                                                                                                                                                                                                             |            |
| 7106.9110       | --- 50 kg and above                                                                                                                                                                                                                                       | Rs.120/Kg  |
| 7106.9190       | --- Other                                                                                                                                                                                                                                                 | 5          |
|                 | -- Semi-manufactured:                                                                                                                                                                                                                                     |            |
| 7106.9210       | --- 50 kg and above                                                                                                                                                                                                                                       | Rs.120/Kg  |
| 7106.9290       | --- Other                                                                                                                                                                                                                                                 | 5          |
| 7107.0000       | Base metals clad with silver, not further worked than semi-manufactured.                                                                                                                                                                                  | 5          |
| 71.08           | Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.                                                                                                                                                    |            |
|                 | -Non-monetary:                                                                                                                                                                                                                                            |            |
| 7108.1100       | -- Powder                                                                                                                                                                                                                                                 | 5          |
|                 | -- Other unwrought forms:                                                                                                                                                                                                                                 |            |
| 7108.1210       | --- 5 Kg and above                                                                                                                                                                                                                                        | Rs.2500/Kg |
| 7108.1290       | --- Other                                                                                                                                                                                                                                                 | 5          |
|                 | -- Other semi-manufactured forms:                                                                                                                                                                                                                         |            |
| 7108.1310       | --- 5 Kg and above                                                                                                                                                                                                                                        | Rs.2500/Kg |
| 7108.1390       | --- Other                                                                                                                                                                                                                                                 | 5          |
|                 | -Monetary:                                                                                                                                                                                                                                                |            |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                         | CD%        |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| (1)       | (2)                                                                                                                                                                                                                 | (3)        |
| 7108.2010 | - - - 5 Kg and above                                                                                                                                                                                                | Rs.2500/Kg |
| 7108.2090 | - - - Other                                                                                                                                                                                                         | 5          |
| 7109.0000 | Base metals or silver, clad with gold, not further worked than semi-manufactured.                                                                                                                                   | 5          |
| 71.10     | Platinum, unwrought or in semi-manufactured forms, or in powder form.                                                                                                                                               |            |
|           | -Platinum:                                                                                                                                                                                                          |            |
| 7110.1100 | - - Unwrought or in powder form                                                                                                                                                                                     | 5          |
| 7110.1900 | - - Other                                                                                                                                                                                                           | 5          |
|           | -Palladium:                                                                                                                                                                                                         |            |
| 7110.2100 | - - Unwrought or in powder form                                                                                                                                                                                     | 5          |
| 7110.2900 | - - Other                                                                                                                                                                                                           | 5          |
|           | -Rhodium:                                                                                                                                                                                                           |            |
| 7110.3100 | - - Unwrought or in powder form                                                                                                                                                                                     | 5          |
| 7110.3900 | - - Other                                                                                                                                                                                                           | 5          |
|           | -Iridium, osmium and ruthenium:                                                                                                                                                                                     |            |
| 7110.4100 | - - Unwrought or in powder form                                                                                                                                                                                     | 5          |
| 7110.4900 | - - Other                                                                                                                                                                                                           | 5          |
| 7111.0000 | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.                                                                                                                         | 5          |
| 71.12     | Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal. |            |
| 7112.3000 | -Ash containing precious metal or precious metal compounds                                                                                                                                                          | 5          |
|           | -Other:                                                                                                                                                                                                             |            |
| 7112.9100 | - - Of gold, including metal clad with gold but excluding sweepings containing other precious metals                                                                                                                | 5          |
| 7112.9200 | - - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals                                                                                                        | 5          |
| 7112.9900 | - - Other                                                                                                                                                                                                           | 5          |
|           | <b>III- JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES</b>                                                                                                                                       |            |
| 71.13     | Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.                                                                                                                    |            |
|           | -Of precious metal whether or not plated or clad with precious metal:                                                                                                                                               |            |
| 7113.1100 | - - Of silver, whether or not plated or clad with other precious metal                                                                                                                                              | 5          |
|           | - - Of other precious metal, whether or not plated or clad with precious metal:                                                                                                                                     |            |
| 7113.1910 | - - - Of gold                                                                                                                                                                                                       | 5          |
| 7113.1920 | - - - Medals and medallion of precious metals                                                                                                                                                                       | 5          |
| 7113.1990 | - - - Other                                                                                                                                                                                                         | 5          |
| 7113.2000 | -Of base metal clad with precious metal                                                                                                                                                                             | 5          |
| 71.14     | Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.                                                                                           |            |
|           | -Of precious metal whether or not plated or clad with precious metal:                                                                                                                                               |            |

| PCT CODE  | DESCRIPTION                                                                                                           | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                   | (3) |
| 7114.1100 | - - Of silver, whether or not plated or clad with other precious metal                                                | 5   |
| 7114.1900 | - - Of other precious metal, whether or not plated or clad with precious metal                                        | 5   |
| 7114.2000 | -Of base metal clad with precious metal                                                                               | 5   |
| 71.15     | <b>Other articles of precious metal or of metal clad with precious metal.</b>                                         |     |
| 7115.1000 | -Catalysts in the form of wire cloth or grill, of platinum                                                            | 5   |
| 7115.9000 | -Other                                                                                                                | 5   |
| 71.16     | <b>Articles of natural or cultured pearls, precious or semi-precious stones(natural, synthetic or reconstructed).</b> |     |
| 7116.1000 | -Of natural or cultured pearls                                                                                        | 5   |
| 7116.2000 | -Of precious or semi-precious stones (natural, synthetic or reconstructed)                                            | 5   |
| 71.17     | <b>Imitation jewellery.</b>                                                                                           |     |
|           | -Of base metal, whether or not plated with precious metal:                                                            |     |
| 7117.1100 | - - Cuff-links and studs                                                                                              | 10  |
| 7117.1900 | - - Other                                                                                                             | 10  |
| 7117.9000 | -Other                                                                                                                | 10  |
| 71.18     | <b>Coin.</b>                                                                                                          |     |
| 7118.1000 | -Coin (other than gold coin), not being legal tender                                                                  | 5   |
| 7118.9000 | -Other                                                                                                                | 5   |
|           | <b>I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM</b>                                                     |     |
| 72.01     | <b>Pig iron and, spiegeleisen in pigs, blocks or other primary form.</b>                                              |     |
| 7201.1000 | -Non-alloy pig iron containing by weight 0.5 % or less of phosphorus                                                  | 0   |
| 7201.2000 | -Non-alloy pig iron containing by weight more than 0.5 % of phosphorus:                                               | 0   |
| 7201.5000 | -Alloy pig iron; spiegeleisen:                                                                                        | 0   |
| 72.02     | <b>Ferro-alloys.</b>                                                                                                  |     |
|           | -Ferro-manganese:                                                                                                     |     |
| 7202.1100 | - - Containing by weight more than 2 % of carbon                                                                      | 5   |
| 7202.1900 | - - Other                                                                                                             | 5   |
|           | -Ferro-silicon:                                                                                                       |     |
| 7202.2100 | - - Containing by weight more than 55 % of silicon                                                                    | 5   |
| 7202.2900 | - - Other                                                                                                             | 5   |
| 7202.3000 | -Ferro-silico-managanese                                                                                              | 5   |
|           | -Ferro-chromium:                                                                                                      |     |
| 7202.4100 | - - Containing by weight more than 4 % of carbon                                                                      | 5   |
| 7202.4900 | - - Other                                                                                                             | 5   |
| 7202.5000 | -Ferro-silico-chromium                                                                                                | 5   |
| 7202.6000 | -Ferro-nickel                                                                                                         | 5   |
| 7202.7000 | -Ferro-molybdenum                                                                                                     | 5   |
| 7202.8000 | -Ferro-tungsten and ferro-silico-tungsten                                                                             | 5   |
|           | -Other:                                                                                                               |     |
| 7202.9100 | - - Ferro-titanium and ferro-silicon-titanium                                                                         | 5   |
| 7202.9200 | - - Ferro-vanadium                                                                                                    | 5   |
| 7202.9300 | - - Ferro-niobium                                                                                                     | 5   |
| 7202.9900 | - - Other                                                                                                             | 5   |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                                                             | CD%<br>(3) |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 72.03           | <b>Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms.</b> |            |
| 7203.1000       | -Ferrous products obtained by direct reduction of iron ore                                                                                                                                                                     | 0          |
| 7203.9000       | -Other                                                                                                                                                                                                                         | 0          |
| 72.04           | <b>Ferrous waste and scrap; remelting scrap ingots of iron or steel.</b>                                                                                                                                                       |            |
|                 | -Waste and scrap of cast iron:                                                                                                                                                                                                 |            |
| 7204.1010       | --- Re-rollable                                                                                                                                                                                                                | 0          |
| 7204.1020       | --- Waste and scrap of auto parts                                                                                                                                                                                              | 35         |
| 7204.1090       | --- Other                                                                                                                                                                                                                      | 0          |
|                 | -Waste and scrap of alloy steel:                                                                                                                                                                                               |            |
| 7204.2100       | -- Of stainless steel                                                                                                                                                                                                          | 0          |
| 7204.2900       | -- Other                                                                                                                                                                                                                       | 0          |
| 7204.3000       | -Waste and scrap of tinned iron or steel                                                                                                                                                                                       | 0          |
|                 | -Other waste and scrap:                                                                                                                                                                                                        |            |
| 7204.4100       | -- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles                                                                                                              | 0          |
|                 | -- Other:                                                                                                                                                                                                                      |            |
| 7204.4910       | --- Re-rollable                                                                                                                                                                                                                | 0          |
| 7204.4920       | --- Waste and scrap of auto parts                                                                                                                                                                                              | 35         |
| 7204.4990       | --- Other                                                                                                                                                                                                                      | 0          |
| 7204.5000       | -Remelting scrap ingots                                                                                                                                                                                                        | 0          |
| 72.05           | <b>Granules and powders, of pig iron, spiegeleisen, iron or steel.</b>                                                                                                                                                         |            |
| 7205.1000       | -Granules                                                                                                                                                                                                                      | 5          |
|                 | -Powders:                                                                                                                                                                                                                      |            |
| 7205.2100       | - - Of alloy steel                                                                                                                                                                                                             | 5          |
| 7205.2900       | - - Other                                                                                                                                                                                                                      | 5          |
|                 | <b>II.-IRON AND NON-ALLOY STEEL</b>                                                                                                                                                                                            |            |
| 72.06           | <b>Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).</b>                                                                                                                            |            |
| 7206.1000       | -Ingots                                                                                                                                                                                                                        | 5          |
| 7206.9000       | -Other                                                                                                                                                                                                                         | 5          |
| 72.07           | <b>Semi-finished products of iron or non-alloy steel.</b>                                                                                                                                                                      |            |
|                 | -Containing by weight less than 0.25 % of carbon:                                                                                                                                                                              |            |
|                 | - - Of rectangular (including square) cross-section, the width measuring less than twice the thickness:                                                                                                                        |            |
| 7207.1110       | --- Billets                                                                                                                                                                                                                    | 5          |
| 7207.1190       | --- Other                                                                                                                                                                                                                      | 5          |
|                 | - - Other, of rectangular (other than square) cross-section:                                                                                                                                                                   |            |
| 7207.1210       | --- Billets                                                                                                                                                                                                                    | 5          |
| 7207.1290       | --- Other                                                                                                                                                                                                                      | 5          |
|                 | - - Other:                                                                                                                                                                                                                     |            |
| 7207.1910       | --- Of a cross section 165 X 165 mm and above                                                                                                                                                                                  | 5          |
| 7207.1920       | --- Billets                                                                                                                                                                                                                    | 5          |
| 7207.1990       | --- Other                                                                                                                                                                                                                      | 5          |
|                 | -Containing by weight 0.25 % or more of carbon:                                                                                                                                                                                |            |
| 7207.2010       | --- Of a cross section 165 mm x 165 mm and above                                                                                                                                                                               | 5          |
| 7207.2020       | --- Billets                                                                                                                                                                                                                    | 5          |

| PCT CODE  | DESCRIPTION                                                                                                            | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                    | (3) |
| 7207.2090 | --- Other                                                                                                              | 5   |
| 72.08     | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated. |     |
|           | -In coils, not further worked than hot-rolled, with patterns in relief:                                                |     |
| 7208.1010 | --- Of secondary quality                                                                                               | 20  |
| 7208.1090 | --- Other                                                                                                              | 10  |
|           | -Other, in coils, not further worked than hot-rolled, pickled:                                                         |     |
|           | -- Of a thickness of 4.75 mm or more:                                                                                  |     |
| 7208.2510 | --- Of secondary quality                                                                                               | 20  |
| 7208.2590 | --- Other                                                                                                              | 10  |
|           | -- Of a thickness of 3 mm or more but less than 4.75 mm:                                                               |     |
| 7208.2610 | --- Of secondary quality                                                                                               | 20  |
| 7208.2690 | --- Other                                                                                                              | 10  |
|           | -- Of a thickness of less than 3 mm:                                                                                   |     |
| 7208.2710 | --- Of secondary quality                                                                                               | 20  |
| 7208.2790 | --- Other                                                                                                              | 10  |
|           | -Other, in coils, not further worked than hot-rolled:                                                                  |     |
|           | -- Of a thickness exceeding 10 mm:                                                                                     |     |
| 7208.3610 | --- Of secondary quality                                                                                               | 20  |
| 7208.3690 | --- Other                                                                                                              | 10  |
|           | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm:                                                          |     |
| 7208.3710 | --- Of secondary quality                                                                                               | 20  |
| 7208.3790 | --- Other                                                                                                              | 10  |
|           | -- Of a thickness of 3 mm or more but less than 4.75 mm:                                                               |     |
| 7208.3810 | --- Of secondary quality                                                                                               | 20  |
| 7208.3890 | --- Other                                                                                                              | 10  |
|           | -- Of a thickness of less than 3 mm:                                                                                   |     |
| 7208.3910 | --- Of secondary quality                                                                                               | 20  |
| 7208.3990 | --- Other                                                                                                              | 10  |
|           | -Not in coils, not further worked than hot-rolled, with patterns in relief:                                            |     |
| 7208.4010 | --- Of secondary quality                                                                                               | 20  |
| 7208.4090 | --- Other                                                                                                              | 10  |
|           | -Other, not in coils, not further worked than hot-rolled:                                                              |     |
|           | -- Of a thickness exceeding 10 mm:                                                                                     |     |
| 7208.5110 | --- Of secondary quality                                                                                               | 20  |
| 7208.5190 | --- Other                                                                                                              | 10  |
|           | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm:                                                          |     |
| 7208.5210 | --- Of secondary quality                                                                                               | 20  |
| 7208.5290 | --- Other                                                                                                              | 10  |
|           | -- Of a thickness of 3 mm or more but less than 4.75 mm:                                                               |     |
| 7208.5310 | --- Of secondary quality                                                                                               | 20  |
| 7208.5390 | --- Other                                                                                                              | 10  |
|           | -- Of a thickness of less than 3 mm:                                                                                   |     |
| 7208.5410 | --- Of secondary quality                                                                                               | 20  |
| 7208.5490 | --- Other                                                                                                              | 10  |
|           | -Other:                                                                                                                |     |
| 7208.9010 | --- Of secondary quality                                                                                               | 20  |



| PCT CODE  | DESCRIPTION                                                                                                                                   | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                           | (3) |
| 7208.9090 | --- Other                                                                                                                                     | 10  |
| 72.09     | <b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.</b> |     |
|           | -In coils, not further worked than cold-rolled (cold-reduced):                                                                                |     |
|           | -- Of a thickness of 3 mm or more:                                                                                                            |     |
| 7209.1510 | --- Of secondary quality                                                                                                                      | 20  |
| 7209.1590 | --- Other                                                                                                                                     | 10  |
|           | -- Of a thickness exceeding 1 mm but less than 3 mm:                                                                                          |     |
| 7209.1610 | --- Of secondary quality                                                                                                                      | 20  |
| 7209.1690 | --- Other                                                                                                                                     | 10  |
|           | -- Of a thickness of 0.5 mm or more but not exceeding 1 mm:                                                                                   |     |
| 7209.1710 | --- Of secondary quality                                                                                                                      | 20  |
| 7209.1790 | --- Other                                                                                                                                     | 10  |
|           | -- Of a thickness of less than 0.5 mm:                                                                                                        |     |
| 7209.1810 | --- Of secondary quality                                                                                                                      | 20  |
| 7209.1890 | --- Other                                                                                                                                     | 10  |
|           | -Not in coils, not further worked than cold-rolled (cold-reduced):                                                                            |     |
|           | -- Of a thickness of 3 mm or more:                                                                                                            |     |
| 7209.2510 | --- Of secondary quality                                                                                                                      | 20  |
| 7209.2590 | --- Other                                                                                                                                     | 10  |
|           | -- Of a thickness exceeding 1 mm but less than 3 mm:                                                                                          |     |
| 7209.2610 | --- Of secondary quality                                                                                                                      | 20  |
| 7209.2690 | --- Other                                                                                                                                     | 10  |
|           | -- Of a thickness of 0.5 mm or more but not exceeding 1 mm:                                                                                   |     |
| 7209.2710 | --- Of secondary quality                                                                                                                      | 20  |
| 7209.2790 | --- Other                                                                                                                                     | 10  |
|           | -- Of a thickness of less than 0.5 mm:                                                                                                        |     |
| 7209.2810 | --- Of secondary quality                                                                                                                      | 20  |
| 7209.2890 | --- Other                                                                                                                                     | 10  |
|           | -Other:                                                                                                                                       |     |
| 7209.9010 | --- Of secondary quality                                                                                                                      | 20  |
| 7209.9090 | --- Other                                                                                                                                     | 10  |
| 72.10     | <b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.</b>                                 |     |
|           | -Plated or coated with tin:                                                                                                                   |     |
|           | -- Of a thickness of 0.5 mm or more:                                                                                                          |     |
| 7210.1110 | --- Of secondary quality                                                                                                                      | 20  |
| 7210.1190 | --- Other                                                                                                                                     | 10  |
|           | -- Of a thickness of less than 0.5 mm:                                                                                                        |     |
| 7210.1210 | --- Of secondary quality                                                                                                                      | 20  |
| 7210.1290 | --- Other                                                                                                                                     | 10  |
|           | -Plated or coated with lead, including terre-plate:                                                                                           |     |
| 7210.2010 | --- Of secondary quality                                                                                                                      | 20  |
| 7210.2090 | --- Other                                                                                                                                     | 10  |
|           | -Electrolytically plated or coated with zinc:                                                                                                 |     |
| 7210.3010 | --- Of secondary quality                                                                                                                      | 20  |
| 7210.3090 | --- Other                                                                                                                                     | 10  |
|           | -Otherwise plated or coated with zinc:                                                                                                        |     |
|           | -- Corrugated:                                                                                                                                |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                      | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                              | (3) |
| 7210.4110 | --- Of secondary quality                                                                                                                                         | 20  |
| 7210.4190 | --- Other                                                                                                                                                        | 10  |
|           | -- Other:                                                                                                                                                        |     |
| 7210.4910 | --- Of secondary quality                                                                                                                                         | 20  |
| 7210.4990 | --- Other                                                                                                                                                        | 10  |
| 7210.5000 | -Plated or coated with chromium oxides or with chromium and chromium oxides                                                                                      | 10  |
|           | -Plated or coated with aluminium:                                                                                                                                |     |
|           | -- Plated or coated with aluminium-zinc alloys:                                                                                                                  |     |
| 7210.6110 | --- Of secondary quality                                                                                                                                         | 20  |
| 7210.6190 | --- Other                                                                                                                                                        | 10  |
|           | -- Other:                                                                                                                                                        |     |
| 7210.6910 | --- Of secondary quality                                                                                                                                         | 20  |
| 7210.6990 | --- Other                                                                                                                                                        | 10  |
|           | -Painted, varnished or coated with plastics:                                                                                                                     |     |
| 7210.7010 | --- VCM coated sheets of a thickness(excluding any coating) not exceeding 0.5 mm                                                                                 | 5   |
| 7210.7020 | --- Of secondary quality                                                                                                                                         | 20  |
| 7210.7090 | --- Other                                                                                                                                                        | 10  |
|           | -Other:                                                                                                                                                          |     |
| 7210.9010 | --- Of secondary quality                                                                                                                                         | 20  |
| 7210.9090 | --- Other                                                                                                                                                        | 10  |
| 72.11     | <b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.</b>                                              |     |
|           | -Not further worked than hot-rolled:                                                                                                                             |     |
|           | -- Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4 mm, not in coils and without patterns in relief : |     |
| 7211.1310 | --- Of secondary quality                                                                                                                                         | 20  |
| 7211.1390 | --- Other                                                                                                                                                        | 10  |
|           | -- Other, of a thickness of 4.75 mm or more:                                                                                                                     |     |
| 7211.1410 | --- Of secondary quality                                                                                                                                         | 20  |
| 7211.1490 | --- Other                                                                                                                                                        | 10  |
|           | -- Other:                                                                                                                                                        |     |
| 7211.1910 | --- Cold rolled steel strips of thickness below 0.5 mm and upto 100 mm wide                                                                                      | 5   |
| 7211.1920 | --- Of secondary quality                                                                                                                                         | 20  |
| 7211.1990 | --- Other                                                                                                                                                        | 10  |
|           | -Not further worked than cold-rolled (cold-reduced):                                                                                                             |     |
|           | -- Containing by weight less than 0.25 % of carbon:                                                                                                              |     |
| 7211.2310 | --- Of secondary quality                                                                                                                                         | 20  |
| 7211.2390 | --- Other                                                                                                                                                        | 10  |
|           | -- Other:                                                                                                                                                        |     |
| 7211.2910 | --- Of secondary quality                                                                                                                                         | 20  |
| 7211.2990 | --- Other                                                                                                                                                        | 10  |
|           | -Other:                                                                                                                                                          |     |
| 7211.9010 | --- Of secondary quality                                                                                                                                         | 20  |
| 7211.9090 | --- Other                                                                                                                                                        | 10  |
| 72.12     | <b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.</b>                                                  |     |
| 7212.1000 | -Plated or coated with tin                                                                                                                                       | 25  |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                       | CD%<br>(3) |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
|                 | -Electrolytically plated or coated with zinc:                                                                                                                            |            |
| 7212.2010       | --- Of secondary quality                                                                                                                                                 | 20         |
| 7212.2090       | --- Other                                                                                                                                                                | 10         |
|                 | -Otherwise plated or coated with zinc:                                                                                                                                   |            |
| 7212.3010       | --- Of secondary quality                                                                                                                                                 | 20         |
| 7212.3090       | --- Other                                                                                                                                                                | 10         |
|                 | -Painted, varnished or coated with plastics:                                                                                                                             |            |
| 7212.4010       | --- Of secondary quality                                                                                                                                                 | 20         |
| 7212.4090       | --- Other                                                                                                                                                                | 10         |
|                 | -Otherwise plated or coated:                                                                                                                                             |            |
| 7212.5010       | --- Of secondary quality                                                                                                                                                 | 20         |
| 7212.5090       | --- Other                                                                                                                                                                | 10         |
|                 | -Clad:                                                                                                                                                                   |            |
| 7212.6010       | --- Of secondary quality                                                                                                                                                 | 20         |
| 7212.6090       | --- Other                                                                                                                                                                | 10         |
| 72.13           | <b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.</b>                                                                                |            |
|                 | -Containing indentations, ribs, grooves or other deformations produced during the rolling process:                                                                       |            |
| 7213.1010       | --- Of secondary quality                                                                                                                                                 | 20         |
| 7213.1090       | --- Other                                                                                                                                                                | 10         |
|                 | -Other, of free-cutting steel:                                                                                                                                           |            |
| 7213.2010       | --- Of secondary quality                                                                                                                                                 | 20         |
| 7213.2090       | --- Other                                                                                                                                                                | 10         |
|                 | -Other:                                                                                                                                                                  |            |
|                 | -- Of circular cross-section measuring less than 14 mm in diameter:                                                                                                      |            |
| 7213.9110       | --- Of secondary quality                                                                                                                                                 | 20         |
| 7213.9190       | --- Other                                                                                                                                                                | 10         |
|                 | -- Other:                                                                                                                                                                |            |
| 7213.9910       | --- Of secondary quality                                                                                                                                                 | 20         |
| 7213.9990       | --- Other                                                                                                                                                                | 10         |
| 72.14           | <b>Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.</b> |            |
|                 | -Forged:                                                                                                                                                                 |            |
| 7214.1010       | --- Of secondary quality                                                                                                                                                 | 20         |
| 7214.1090       | --- Other                                                                                                                                                                | 10         |
|                 | -Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:                                              |            |
| 7214.2010       | --- Of secondary quality                                                                                                                                                 | 20         |
| 7214.2090       | --- Other                                                                                                                                                                | 10         |
|                 | -Other, of free-cutting steel:                                                                                                                                           |            |
| 7214.3010       | --- Of secondary quality                                                                                                                                                 | 20         |
| 7214.3090       | --- Other                                                                                                                                                                | 10         |
|                 | -Other:                                                                                                                                                                  |            |
|                 | -- Of rectangular (other than square) cross-section:                                                                                                                     |            |
| 7214.9110       | --- Of secondary quality                                                                                                                                                 | 20         |
| 7214.9190       | --- Other                                                                                                                                                                | 10         |
|                 | -- Other:                                                                                                                                                                |            |
| 7214.9910       | --- Of secondary quality                                                                                                                                                 | 20         |

| PCT CODE     | DESCRIPTION                                                                                                    | CD% |
|--------------|----------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                            | (3) |
| 7214.9990    | --- Other                                                                                                      | 10  |
| <b>72.15</b> | <b>Other bars and rods of iron or non-alloy steel.</b>                                                         |     |
|              | -Of free-cutting steel, not further worked than cold-formed or cold-finished:                                  |     |
| 7215.1010    | --- Of secondary quality                                                                                       | 20  |
| 7215.1090    | --- Other                                                                                                      | 10  |
|              | -Other, not further worked than cold-formed or cold-finished:                                                  |     |
| 7215.5010    | --- Of secondary quality                                                                                       | 20  |
| 7215.5090    | --- Other                                                                                                      | 10  |
|              | -Other:                                                                                                        |     |
| 7215.9010    | --- Of secondary quality                                                                                       | 20  |
| 7215.9090    | --- Other                                                                                                      | 10  |
| <b>72.16</b> | <b>Angles, shapes and sections of iron or non-alloy steel.</b>                                                 |     |
| 7216.1000    | -U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm | 20  |
|              | -L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:   |     |
| 7216.2100    | -- L sections                                                                                                  | 20  |
| 7216.2200    | -- T sections                                                                                                  | 20  |
|              | -U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:   |     |
|              | -- U sections:                                                                                                 |     |
| 7216.3110    | --- Of a height exceeding 150 mm                                                                               | 5   |
| 7216.3190    | --- Other                                                                                                      | 20  |
|              | -- I sections:                                                                                                 |     |
| 7216.3210    | --- Of a height exceeding 200 mm                                                                               | 5   |
| 7216.3290    | --- Other                                                                                                      | 20  |
|              | -- H sections:                                                                                                 |     |
| 7216.3310    | --- Of a height exceeding 250 mm                                                                               | 5   |
| 7216.3390    | --- Other                                                                                                      | 20  |
|              | -L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:     |     |
| 7216.4010    | --- Of a height exceeding 150 mm                                                                               | 5   |
| 7216.4090    | --- Other                                                                                                      | 20  |
| 7216.5000    | -Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded                  | 20  |
|              | -Angles, shapes and sections, not further worked than cold-formed or cold-finished:                            |     |
| 7216.6100    | -- Obtained from flat-rolled products                                                                          | 20  |
| 7216.6900    | -- Other                                                                                                       | 20  |
|              | -Other:                                                                                                        |     |
| 7216.9100    | -- Cold-formed or cold-finished from flat-rolled products                                                      | 20  |
| 7216.9900    | -- Other                                                                                                       | 20  |
| <b>72.17</b> | <b>Wire of iron or non-alloy steel.</b>                                                                        |     |
| 7217.1000    | -Not plated or coated, whether or not polished                                                                 | 20  |
| 7217.2000    | -Plated or coated with zinc                                                                                    | 20  |
|              | -Plated or coated with other base metals:                                                                      |     |
| 7217.3010    | --- Of a kind used in manufacture of pneumatic tyres (bead wire)                                               | 10  |
| 7217.3020    | --- Steel cord wire of specification swg-20 to 34                                                              | 10  |
| 7217.3090    | --- Other                                                                                                      | 20  |

| PCT CODE     | DESCRIPTION                                                                                                      | CD% |
|--------------|------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                              | (3) |
| 7217.9000    | -Other                                                                                                           | 20  |
|              | <b>III.- STAINLESS STEEL</b>                                                                                     |     |
| <b>72.18</b> | <b>Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.</b>              |     |
| 7218.1000    | -Ingots and other primary forms                                                                                  | 5   |
|              | -Other:                                                                                                          |     |
| 7218.9100    | - - Of rectangular (other than square) cross-section                                                             | 5   |
| 7218.9900    | - - Other                                                                                                        | 5   |
| <b>72.19</b> | <b>Flat-rolled products of stainless steel, of a width of 600 mm or more.</b>                                    |     |
|              | -Not further worked than hot-rolled, in coils:                                                                   |     |
| 7219.1100    | - - Of a thickness exceeding 10 mm                                                                               | 5   |
| 7219.1200    | - - Of a thickness of 4.75 mm or more but not exceeding 10 mm                                                    | 5   |
| 7219.1300    | - - Of a thickness of 3 mm or more but less than 4.75 mm                                                         | 5   |
| 7219.1400    | - - Of a thickness of less than 3 mm                                                                             | 5   |
|              | -Not further worked than hot-rolled, not in coils:                                                               |     |
| 7219.2100    | - - Of a thickness exceeding 10 mm                                                                               | 5   |
| 7219.2200    | - - Of a thickness of 4.75 mm or more but not exceeding 10 mm                                                    | 5   |
|              | - - Of a thickness of 3 mm or more but less than 4.75 mm:                                                        |     |
| 7219.2310    | - - - Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430 | 5   |
| 7219.2390    | - - - Other                                                                                                      | 5   |
|              | - - Of a thickness of less than 3 mm:                                                                            |     |
| 7219.2410    | - - - Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430                     | 5   |
| 7219.2490    | - - - Other                                                                                                      | 5   |
|              | -Not further worked than cold-rolled (cold-reduced):                                                             |     |
| 7219.3100    | - - Of a thickness of 4.75 mm or more                                                                            | 5   |
|              | - - Of a thickness of 3 mm or more but less than 4.75 mm:                                                        |     |
| 7219.3210    | - - - Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430 | 5   |
| 7219.3290    | - - - Other                                                                                                      | 5   |
|              | - - Of a thickness exceeding 1 mm but less than 3 mm:                                                            |     |
| 7219.3310    | - - - Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430                     | 5   |
| 7219.3390    | - - - Other                                                                                                      | 5   |
|              | - - Of a thickness of 0.5 mm or more but not exceeding 1 mm:                                                     |     |
| 7219.3410    | - - - Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430                     | 5   |
| 7219.3490    | - - - Other                                                                                                      | 5   |
|              | - - Of a thickness of less than 0.5 mm:                                                                          |     |
| 7219.3510    | - - - Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430 | 5   |
| 7219.3590    | - - - Other                                                                                                      | 5   |
|              | -Other:                                                                                                          |     |
| 7219.9010    | - - - Sheets in circular shape of all sizes                                                                      | 5   |
| 7219.9090    | - - - Other                                                                                                      | 5   |
| <b>72.20</b> | <b>Flat-rolled products of stainless steel, of a width of less than 600 mm.</b>                                  |     |

| PCT CODE<br>(1)  | DESCRIPTION<br>(2)                                                                                                 | CD%<br>(3) |
|------------------|--------------------------------------------------------------------------------------------------------------------|------------|
|                  | -Not further worked than hot-rolled:                                                                               |            |
| 7220.1100        | -- Of a thickness of 4.75 mm or more                                                                               | 5          |
|                  | -- Of a thickness of less than 4.75 mm:                                                                            |            |
| 7220.1210        | --- Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430                         | 5          |
| 7220.1290        | --- Other                                                                                                          | 5          |
|                  | -Not further worked than cold-rolled (cold-reduced):                                                               |            |
| 7220.2010        | --- Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430                         | 5          |
| 7220.2090        | --- Other                                                                                                          | 5          |
|                  | -Other:                                                                                                            |            |
| 7220.9010        | --- Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430                         | 5          |
| 7220.9090        | --- Other                                                                                                          | 5          |
| <b>72.21</b>     | <b>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.</b>                                  |            |
| 7221.0010        | --- Of a width 50mm or more, but not exceeding 200mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430 | 5          |
| 7221.0090        | --- Other                                                                                                          | 5          |
| <b>72.22</b>     | <b>Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.</b>                     |            |
|                  | -Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:                                         |            |
| 7222.1100        | -- Of circular cross-section                                                                                       | 5          |
| 7222.1900        | -- Other                                                                                                           | 5          |
| 7222.2000        | -Bars and rods, not further worked than cold-formed or cold-finished                                               | 5          |
| 7222.3000        | -Other bars and rods                                                                                               | 5          |
| 7222.4000        | -Angles, shapes and sections                                                                                       | 5          |
| <b>7223.0000</b> | <b>Wire of stainless steel.</b>                                                                                    | 5          |
|                  | <b>IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL</b>                             |            |
| <b>72.24</b>     | <b>Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.</b>            |            |
| 7224.1000        | -Ingots and other primary forms                                                                                    | 5          |
| 7224.9000        | -Other                                                                                                             | 5          |
| <b>72.25</b>     | <b>Flat-rolled products of other alloy steel, of a width of 600 mm or more.</b>                                    |            |
|                  | -Of silicon-electrical steel:                                                                                      |            |
| 7225.1100        | -- Grain-oriented                                                                                                  | 0          |
| 7225.1900        | -- Other                                                                                                           | 0          |
| 7225.3000        | -Other, not further worked than hot-rolled, in coils                                                               | 5          |
| 7225.4000        | -Other, not further worked than hot-rolled, not in coils                                                           | 5          |
| 7225.5000        | -Other, not further worked than cold-rolled (cold-reduced)                                                         | 5          |
|                  | -Other:                                                                                                            |            |
| 7225.9100        | -- Electrolytically plated or coated with zinc                                                                     | 5          |
| 7225.9200        | -- Otherwise plated or coated with zinc                                                                            | 5          |
| 7225.9900        | -- Other                                                                                                           | 5          |
| <b>72.26</b>     | <b>Flat-rolled products of other alloy steel, of a width of less than 600 mm.</b>                                  |            |
|                  | -Of silicon-electrical steel:                                                                                      |            |

| PCT CODE         | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                  | CD% |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                                                                                                                                                                                                          | (3) |
| 7226.1100        | - - Grain-oriented                                                                                                                                                                                                                                                                                                                                                           | 5   |
| 7226.1900        | - - Other                                                                                                                                                                                                                                                                                                                                                                    | 5   |
| 7226.2000        | -Of high speed steel                                                                                                                                                                                                                                                                                                                                                         | 5   |
|                  | -Other:                                                                                                                                                                                                                                                                                                                                                                      |     |
| 7226.9100        | - - Not further worked than hot-rolled                                                                                                                                                                                                                                                                                                                                       | 5   |
| 7226.9200        | - - Not further worked than cold-rolled (cold-reduced)                                                                                                                                                                                                                                                                                                                       | 5   |
| 7226.9900        | - - Other                                                                                                                                                                                                                                                                                                                                                                    | 5   |
| <b>72.27</b>     | <b>Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.</b>                                                                                                                                                                                                                                                                                          |     |
| 7227.1000        | -Of high speed steel                                                                                                                                                                                                                                                                                                                                                         | 5   |
| 7227.2000        | - Of silico-manganese steel                                                                                                                                                                                                                                                                                                                                                  | 20  |
| 7227.9000        | -Other                                                                                                                                                                                                                                                                                                                                                                       | 20  |
| <b>72.28</b>     | <b>Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.</b>                                                                                                                                                                                                                 |     |
| 7228.1000        | -Bars and rods, of high speed steel                                                                                                                                                                                                                                                                                                                                          | 5   |
|                  | -Bars and rods, of silico-manganese steel:                                                                                                                                                                                                                                                                                                                                   |     |
| 7228.2010        | - - - Spring steel(SUP - 9 and equivalent)                                                                                                                                                                                                                                                                                                                                   | 20  |
| 7228.2090        | - - - Other                                                                                                                                                                                                                                                                                                                                                                  | 5   |
|                  | -Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded:                                                                                                                                                                                                                                                                                             |     |
| 7228.3010        | - - - Case hardening steel (conforming to AISI 8620 and equivalent)                                                                                                                                                                                                                                                                                                          | 20  |
| 7228.3090        | - - - Other                                                                                                                                                                                                                                                                                                                                                                  | 5   |
| 7228.4000        | -Other bars rods, not further worked than forged                                                                                                                                                                                                                                                                                                                             | 5   |
| 7228.5000        | -Other bars and rods, not further worked than cold-formed or cold-finished                                                                                                                                                                                                                                                                                                   | 5   |
| 7228.6000        | -Other bars and rods                                                                                                                                                                                                                                                                                                                                                         | 5   |
| 7228.7000        | -Angles, shapes and sections                                                                                                                                                                                                                                                                                                                                                 | 10  |
| 7228.8000        | -Hollow drill bars and rods                                                                                                                                                                                                                                                                                                                                                  | 10  |
| <b>72.29</b>     | <b>Wire of other alloy steel.</b>                                                                                                                                                                                                                                                                                                                                            |     |
| 7229.2000        | -Of silico- manganese steel                                                                                                                                                                                                                                                                                                                                                  | 10  |
| 7229.9000        | -Other                                                                                                                                                                                                                                                                                                                                                                       | 10  |
| <b>73.01</b>     | <b>Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.</b>                                                                                                                                                                                                                 |     |
| 7301.1000        | -Sheet piling                                                                                                                                                                                                                                                                                                                                                                | 10  |
| 7301.2000        | -Angles, shapes and sections                                                                                                                                                                                                                                                                                                                                                 | 20  |
| <b>73.02</b>     | <b>Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.</b> |     |
| 7302.1000        | -Rails                                                                                                                                                                                                                                                                                                                                                                       | 15  |
| 7302.3000        | -Switch blades, crossing frogs, point rods and other crossing pieces                                                                                                                                                                                                                                                                                                         | 20  |
| 7302.4000        | -Fish-plates and sole plates                                                                                                                                                                                                                                                                                                                                                 | 20  |
| 7302.9000        | -Other                                                                                                                                                                                                                                                                                                                                                                       | 20  |
| <b>7303.0000</b> | <b>Tubes, pipes and hollow profiles, of cast iron.</b>                                                                                                                                                                                                                                                                                                                       | 20  |

| PCT CODE     | DESCRIPTION                                                                                                                                                                         | CD% |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                 | (3) |
| <b>73.04</b> | <b>Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.</b>                                                                                         |     |
|              | -Line pipe of a kind used for oil or gas pipelines:                                                                                                                                 |     |
| 7304.1100    | -- Of stainless steel                                                                                                                                                               | 15  |
| 7304.1900    | -- Other                                                                                                                                                                            | 15  |
|              | - Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :                                                                                                        |     |
| 7304.2200    | -- Drill pipe of stainless steel                                                                                                                                                    | 15  |
| 7304.2300    | -- Other drill pipe                                                                                                                                                                 | 15  |
| 7304.2400    | -- Other, of stainless steel                                                                                                                                                        | 15  |
| 7304.2900    | -- Other                                                                                                                                                                            | 20  |
|              | - Other, of circular cross-section, of iron or non-alloy steel :                                                                                                                    |     |
| 7304.3100    | -- Cold-drawn or cold-rolled (cold-reduced)                                                                                                                                         | 15  |
| 7304.3900    | -- Other                                                                                                                                                                            | 15  |
|              | -Other, of circular cross-section, of stainless steel:                                                                                                                              |     |
| 7304.4100    | -- Cold-drawn or cold-rolled (cold-reduced)                                                                                                                                         | 5   |
| 7304.4900    | -- Other                                                                                                                                                                            | 5   |
|              | -Other, of circular cross-section, of other alloy steel:                                                                                                                            |     |
| 7304.5100    | -- Cold-drawn or cold-rolled (cold-reduced)                                                                                                                                         | 15  |
| 7304.5900    | -- Other                                                                                                                                                                            | 15  |
| 7304.9000    | -Other                                                                                                                                                                              | 20  |
| <b>73.05</b> | <b>Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.</b> |     |
|              | -Line pipe of a kind used for oil or gas pipelines:                                                                                                                                 |     |
| 7305.1100    | -- Longitudinally submerged arc welded                                                                                                                                              | 10  |
| 7305.1200    | -- Other, longitudinally welded                                                                                                                                                     | 10  |
| 7305.1900    | -- Other                                                                                                                                                                            | 10  |
| 7305.2000    | -Casing of a kind used in drilling for oil or gas                                                                                                                                   | 10  |
|              | -Other, welded:                                                                                                                                                                     |     |
| 7305.3100    | -- Longitudinally welded                                                                                                                                                            | 10  |
| 7305.3900    | -- Other                                                                                                                                                                            | 10  |
| 7305.9000    | -Other                                                                                                                                                                              | 10  |
| <b>73.06</b> | <b>Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.</b>                                                    |     |
|              | -Line pipe of a kind used for oil or gas pipelines:                                                                                                                                 |     |
| 7306.1100    | -- Welded, of stainless steel                                                                                                                                                       | 15  |
| 7306.1900    | -- Other                                                                                                                                                                            | 15  |
|              | - Casing and tubing of a kind used in drilling for oil or gas :                                                                                                                     |     |
| 7306.2100    | -- Welded, of stainless steel                                                                                                                                                       | 15  |
| 7306.2900    | -- Other                                                                                                                                                                            | 15  |
|              | - Other, welded, of circular cross-section, of iron or non-alloy steel:                                                                                                             |     |
| 7306.3010    | --- Copper coated mild steel tubes upto 8.5 mm dia                                                                                                                                  | 5   |
| 7306.3090    | --- Other                                                                                                                                                                           | 15  |
| 7306.4000    | - Other, welded, of circular cross-section, of stainless steel                                                                                                                      | 5   |
| 7306.5000    | - Other, welded, of circular cross-section, of other alloy steel                                                                                                                    | 15  |
|              | - Other, welded, of non-circular cross-section :                                                                                                                                    |     |
| 7306.6100    | -- Of square or rectangular cross-section                                                                                                                                           | 15  |



| PCT CODE         | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                        | CD%       |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| (1)              | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                | (3)       |
| 7306.6900        | -- Of other non-circular cross-section                                                                                                                                                                                                                                                                                                                                                                                                             | 15        |
| 7306.9000        | - Other.                                                                                                                                                                                                                                                                                                                                                                                                                                           | 15        |
| <b>73.07</b>     | <b>Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.</b>                                                                                                                                                                                                                                                                                                                                                          |           |
|                  | -Cast fittings:                                                                                                                                                                                                                                                                                                                                                                                                                                    |           |
|                  | -- Of non-malleable cast iron:                                                                                                                                                                                                                                                                                                                                                                                                                     |           |
| 7307.1110        | --- In conformance to NACE certification as per MR-175                                                                                                                                                                                                                                                                                                                                                                                             | 5         |
| 7307.1190        | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                          | 20        |
|                  | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                                                          |           |
| 7307.1910        | --- In conformance to NACE certification as per MR-175                                                                                                                                                                                                                                                                                                                                                                                             | 5         |
| 7307.1920        | --- Semi finished malleable iron pipe fittings                                                                                                                                                                                                                                                                                                                                                                                                     | 10        |
| 7307.1990        | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                          | 20        |
|                  | -Other, of stainless steel:                                                                                                                                                                                                                                                                                                                                                                                                                        |           |
| 7307.2100        | -- Flanges                                                                                                                                                                                                                                                                                                                                                                                                                                         | 5         |
| 7307.2200        | -- Threaded elbows, bends and sleeves                                                                                                                                                                                                                                                                                                                                                                                                              | 5         |
| 7307.2300        | -- Butt welding fittings                                                                                                                                                                                                                                                                                                                                                                                                                           | 5         |
| 7307.2900        | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                           | 5         |
|                  | -Other:                                                                                                                                                                                                                                                                                                                                                                                                                                            |           |
|                  | -- Flanges:                                                                                                                                                                                                                                                                                                                                                                                                                                        |           |
| 7307.9110        | --- Flanges for air intake pipes for agricultural tractors (upto 80 HP) of sub - heading 8701.9020.                                                                                                                                                                                                                                                                                                                                                | 35        |
| 7307.9120        | --- Other for motor cars and vehicles                                                                                                                                                                                                                                                                                                                                                                                                              | 35        |
| 7307.9190        | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                          | 20        |
| 7307.9200        | -- Threaded elbows, bends and sleeves                                                                                                                                                                                                                                                                                                                                                                                                              | 20        |
| 7307.9300        | -- Butt welding fittings                                                                                                                                                                                                                                                                                                                                                                                                                           | 10        |
| 7307.9900        | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                           | 20        |
| <b>73.08</b>     | <b>Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.</b> |           |
| 7308.1000        | -Bridges and bridge sections                                                                                                                                                                                                                                                                                                                                                                                                                       | 20        |
| 7308.2000        | -Towers and lattice masts                                                                                                                                                                                                                                                                                                                                                                                                                          | 20        |
| 7308.3000        | -Doors, windows and their frames and thresholds for doors                                                                                                                                                                                                                                                                                                                                                                                          | 20        |
| 7308.4000        | -Equipment for scaffolding, shuttering, propping or pitpropping                                                                                                                                                                                                                                                                                                                                                                                    | 20        |
|                  | -Other:                                                                                                                                                                                                                                                                                                                                                                                                                                            |           |
| 7308.9010        | --- Pillars, Columns, Plates, Rods, angles and Sections prepared for use in structures.                                                                                                                                                                                                                                                                                                                                                            | 20        |
| 7308.9020        | --- Gangways, girders, hangars, masts, hoists                                                                                                                                                                                                                                                                                                                                                                                                      | 20        |
| 7308.9090        | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                          | 20        |
| <b>7309.0000</b> | <b>Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>                                                                                                                                                                                     | <b>20</b> |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                           | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                   | (3) |
| 73.10     | Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. |     |
| 7310.1000 | -Of a capacity of 50 l or more                                                                                                                                                                                                                                        | 20  |
|           | -Of a capacity of less than 50 l:                                                                                                                                                                                                                                     |     |
| 7310.2100 | -- Cans which are to be closed by soldering or crimping                                                                                                                                                                                                               | 20  |
| 7310.2900 | -- Other                                                                                                                                                                                                                                                              | 20  |
| 73.11     | Containers for compressed or liquefied gas, of iron or steel.                                                                                                                                                                                                         |     |
| 7311.0010 | --- For CNG                                                                                                                                                                                                                                                           | 0   |
| 7311.0020 | --- For LPG                                                                                                                                                                                                                                                           | 0   |
| 73.12     | Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.                                                                                                                                                       |     |
|           | -Stranded wire, ropes and cables:                                                                                                                                                                                                                                     |     |
| 7312.1010 | --- Wire                                                                                                                                                                                                                                                              | 20  |
| 7312.1020 | --- Rope                                                                                                                                                                                                                                                              | 20  |
| 7312.1090 | --- Other                                                                                                                                                                                                                                                             | 20  |
|           | -Other:                                                                                                                                                                                                                                                               |     |
| 7312.9010 | --- Steel cord (2+2x0.28 mm brass plated steel cord, 3x0.2+6x0.35 & 3x0.2+6x0.35) of a kind used in manufacture of tyres                                                                                                                                              | 5   |
| 7312.9090 | --- Other                                                                                                                                                                                                                                                             | 20  |
| 7313.0000 | Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.                                                                                                         | 20  |
| 73.14     | Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.                                                                                                                                                  |     |
|           | -Woven cloth:                                                                                                                                                                                                                                                         |     |
| 7314.1200 | -- Endless bands for machinery, of stainless steel                                                                                                                                                                                                                    | 5   |
| 7314.1400 | -- Other woven cloth, of stainless steel                                                                                                                                                                                                                              | 5   |
|           | -- Other:                                                                                                                                                                                                                                                             |     |
| 7314.1910 | --- Steel cord fabric of kind used in manufacture of tyres                                                                                                                                                                                                            | 5   |
| 7314.1920 | --- Other endless bands for machinery                                                                                                                                                                                                                                 | 5   |
| 7314.1990 | --- Other                                                                                                                                                                                                                                                             | 20  |
| 7314.2000 | -Grill, netting and fencing, welded at the inter-section, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more                                                                                      | 20  |
|           | -Other grill, netting and fencing, welded at the inter section:                                                                                                                                                                                                       |     |
| 7314.3100 | -- Plated or coated with zinc                                                                                                                                                                                                                                         | 20  |
| 7314.3900 | -- Other                                                                                                                                                                                                                                                              | 20  |
|           | -Other cloth, grill, netting and fencing:                                                                                                                                                                                                                             |     |
| 7314.4100 | -- Plated or coated with zinc                                                                                                                                                                                                                                         | 20  |
| 7314.4200 | -- Coated with plastics                                                                                                                                                                                                                                               | 20  |
| 7314.4900 | -- Other                                                                                                                                                                                                                                                              | 20  |
| 7314.5000 | -Expanded metal                                                                                                                                                                                                                                                       | 20  |
| 73.15     | Chain and parts thereof, of iron or steel.                                                                                                                                                                                                                            |     |
|           | -Articulated link chain and parts thereof:                                                                                                                                                                                                                            |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                             | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                     | (3) |
|           | - - Roller chain:                                                                                                                                                                                                                       |     |
| 7315.1110 | - - - For vehicles of chapter 87                                                                                                                                                                                                        | 35  |
| 7315.1120 | - - - Chain for bicycles of heading 87.12                                                                                                                                                                                               | 35  |
| 7315.1190 | - - - Other                                                                                                                                                                                                                             | 20  |
| 7315.1200 | - - Other chain                                                                                                                                                                                                                         | 20  |
|           | - - Parts:                                                                                                                                                                                                                              |     |
| 7315.1910 | - - - Adjuster for chain for vehicles of heading 87.11                                                                                                                                                                                  | 35  |
| 7315.1920 | - - - Other for motor cars and vehicles                                                                                                                                                                                                 | 35  |
| 7315.1990 | - - - Other                                                                                                                                                                                                                             | 20  |
| 7315.2000 | -Skid chain                                                                                                                                                                                                                             | 20  |
|           | -Other chain:                                                                                                                                                                                                                           |     |
| 7315.8100 | - - Stud-link                                                                                                                                                                                                                           | 20  |
| 7315.8200 | - - Other, welded link                                                                                                                                                                                                                  | 20  |
| 7315.8900 | - - Other                                                                                                                                                                                                                               | 25  |
| 7315.9000 | -Other parts                                                                                                                                                                                                                            | 25  |
| 7316.0000 | <b>Anchors, grapnels and parts thereof, of iron or steel.</b>                                                                                                                                                                           | 20  |
| 73.17     | <b>Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.</b> |     |
| 7317.0010 | - - - Nails                                                                                                                                                                                                                             | 25  |
| 7317.0020 | - - - Tacks                                                                                                                                                                                                                             | 25  |
| 7317.0030 | - - - Drawing pins                                                                                                                                                                                                                      | 25  |
| 7317.0090 | - - - Other                                                                                                                                                                                                                             | 25  |
| 73.18     | <b>Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.</b>                                                                         |     |
|           | -Threaded articles:                                                                                                                                                                                                                     |     |
| 7318.1100 | - - Coach screws                                                                                                                                                                                                                        | 25  |
| 7318.1200 | - - Other wood screws                                                                                                                                                                                                                   | 25  |
| 7318.1300 | - - Screw hooks and screw rings                                                                                                                                                                                                         | 25  |
| 7318.1400 | - - Self-tapping screws                                                                                                                                                                                                                 | 25  |
|           | - - Other screws and bolts, whether or not with their nuts or washers:                                                                                                                                                                  |     |
| 7318.1510 | - - - High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)                                                                                                                                                                          | 5   |
| 7318.1520 | - - - (1) U Bolts for leaf springs for vehicles of chapter 87<br>(2) Wheel nuts for vehicles of chapter 87                                                                                                                              | 35  |
| 7318.1590 | - - - Other                                                                                                                                                                                                                             | 20  |
|           | - - Nuts:                                                                                                                                                                                                                               |     |
| 7318.1610 | - - - High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)                                                                                                                                                                          | 5   |
| 7318.1690 | - - - Other                                                                                                                                                                                                                             | 20  |
| 7318.1900 | - - Other                                                                                                                                                                                                                               | 20  |
|           | -Non-threaded articles:                                                                                                                                                                                                                 |     |
|           | - - Spring washers and other lock washers:                                                                                                                                                                                              |     |
| 7318.2110 | - - - High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)                                                                                                                                                                          | 5   |
| 7318.2190 | - - - Other                                                                                                                                                                                                                             | 20  |
|           | - - Other washers:                                                                                                                                                                                                                      |     |
| 7318.2210 | - - - Thrust washers for vehicles of chapter 87                                                                                                                                                                                         | 35  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                     | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                             | (3) |
| 7318.2290 | - - - Other                                                                                                                                                                                                                                                                                                                     | 20  |
| 7318.2300 | - - Rivets                                                                                                                                                                                                                                                                                                                      | 20  |
| 7318.2400 | - - Cotlers and cotter-pins                                                                                                                                                                                                                                                                                                     | 20  |
| 7318.2900 | - - Other                                                                                                                                                                                                                                                                                                                       | 25  |
| 73.19     | <b>Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.</b>                                                                                            |     |
| 7319.2000 | -Safety pins                                                                                                                                                                                                                                                                                                                    | 20  |
| 7319.3000 | -Other pins                                                                                                                                                                                                                                                                                                                     | 20  |
|           | -Other:                                                                                                                                                                                                                                                                                                                         |     |
| 7319.9010 | - - - Sewing, darning or embroidery needles                                                                                                                                                                                                                                                                                     | 10  |
| 7319.9090 | - - - Other                                                                                                                                                                                                                                                                                                                     | 20  |
| 73.20     | <b>Springs and leaves for springs, of iron or steel.</b>                                                                                                                                                                                                                                                                        |     |
|           | -Leaf-springs and leaves therefor:                                                                                                                                                                                                                                                                                              |     |
| 7320.1010 | - - - For motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193, 8704.2190, and 8704.3190                                                                                                                                                                                                                | 35  |
| 7320.1020 | - - - For vehicles of sub-headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390                                                                                                                                                                                         | 35  |
| 7320.1090 | - - - Other                                                                                                                                                                                                                                                                                                                     | 35  |
| 7320.2000 | -Helical springs                                                                                                                                                                                                                                                                                                                | 25  |
|           | -Other:                                                                                                                                                                                                                                                                                                                         |     |
| 7320.9010 | - - - Of a kind solely and principally used in manufacture of video cassettes                                                                                                                                                                                                                                                   | 20  |
| 7320.9020 | - - - Control spring for hydraulic lift for agricultural tractors of sub-heading 8701.9020                                                                                                                                                                                                                                      | 35  |
| 7320.9090 | - - - Other                                                                                                                                                                                                                                                                                                                     | 25  |
| 73.21     | <b>Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.</b>                                                                                          |     |
|           | -Cooking appliances and plate warmers:                                                                                                                                                                                                                                                                                          |     |
|           | - - For gas fuel or for both gas and other fuels:                                                                                                                                                                                                                                                                               |     |
| 7321.1110 | - - - Cooking ranges                                                                                                                                                                                                                                                                                                            | 35  |
| 7321.1190 | - - - Other                                                                                                                                                                                                                                                                                                                     | 35  |
| 7321.1200 | - - For liquid fuel                                                                                                                                                                                                                                                                                                             | 35  |
| 7321.1900 | - - Other, including appliances for solid fuel                                                                                                                                                                                                                                                                                  | 35  |
|           | -Other appliances:                                                                                                                                                                                                                                                                                                              |     |
| 7321.8100 | - - For gas fuel or for both gas and other fuels                                                                                                                                                                                                                                                                                | 35  |
| 7321.8200 | - - For liquid fuel                                                                                                                                                                                                                                                                                                             | 35  |
| 7321.8900 | - - Other, including appliances for solid fuel                                                                                                                                                                                                                                                                                  | 35  |
| 7321.9000 | -Parts                                                                                                                                                                                                                                                                                                                          | 35  |
| 73.22     | <b>Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.</b> |     |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                             | CD%<br>(3) |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
|                 | -Radiators and parts thereof:                                                                                                                                                                  |            |
| 7322.1100       | -- Of cast iron                                                                                                                                                                                | 25         |
| 7322.1900       | -- Other                                                                                                                                                                                       | 25         |
|                 | -Other:                                                                                                                                                                                        |            |
| 7322.9010       | --- Air heaters and hot air distributors                                                                                                                                                       | 25         |
| 7322.9090       | --- Other                                                                                                                                                                                      | 25         |
| <b>73.23</b>    | <b>Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.</b> |            |
| 7323.1000       | -Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like                                                                                                          | 25         |
|                 | -Other:                                                                                                                                                                                        |            |
| 7323.9100       | -- Of cast iron, not enamelled                                                                                                                                                                 | 25         |
| 7323.9200       | -- Of cast iron, enamelled                                                                                                                                                                     | 25         |
| 7323.9300       | -- Of stainless steel                                                                                                                                                                          | 25         |
| 7323.9400       | -- Of iron (iron than cast iron) or steel, enamelled                                                                                                                                           | 25         |
| 7323.9900       | -- Other                                                                                                                                                                                       | 25         |
| <b>73.24</b>    | <b>Sanitary ware and parts thereof, of iron or steel.</b>                                                                                                                                      |            |
|                 | -Sinks and wash basins, of stainless steel:                                                                                                                                                    |            |
| 7324.1010       | --- Sinks                                                                                                                                                                                      | 25         |
| 7324.1020       | --- Wash basins                                                                                                                                                                                | 25         |
|                 | -Baths:                                                                                                                                                                                        |            |
| 7324.2100       | -- Of cast iron, whether or not enamelled                                                                                                                                                      | 25         |
| 7324.2900       | -- Other                                                                                                                                                                                       | 25         |
| 7324.9000       | -Other, including parts                                                                                                                                                                        | 25         |
| <b>73.25</b>    | <b>Other cast articles of iron or steel.</b>                                                                                                                                                   |            |
| 7325.1000       | -Of non-malleable cast iron                                                                                                                                                                    | 25         |
|                 | -Other:                                                                                                                                                                                        |            |
| 7325.9100       | -- Grinding balls and similar articles for mills                                                                                                                                               | 25         |
| 7325.9900       | -- Other                                                                                                                                                                                       | 25         |
| <b>73.26</b>    | <b>Other articles of iron or steel.</b>                                                                                                                                                        |            |
|                 | -Forged or stamped, but not further worked:                                                                                                                                                    |            |
| 7326.1100       | -- Grinding balls and similar articles for mills                                                                                                                                               | 20         |
|                 | -- Other:                                                                                                                                                                                      |            |
| 7326.1910       | --- Forgings of crank shaft                                                                                                                                                                    | 10         |
| 7326.1920       | --- Forgings of surgical & dental instruments                                                                                                                                                  | 0          |
| 7326.1930       | --- Steel forgings exceeding 150kg                                                                                                                                                             | 5          |
| 7326.1990       | --- Other                                                                                                                                                                                      | 20         |
| 7326.2000       | -Articles of iron or steel wire                                                                                                                                                                | 25         |
|                 | -Other:                                                                                                                                                                                        |            |
| 7326.9010       | --- X-ray film hangers                                                                                                                                                                         | 20         |
| 7326.9020       | --- Tool box for agricultural tractors of sub - heading 8701.9020                                                                                                                              | 35         |
| 7326.9030       | --- Shoe lasts                                                                                                                                                                                 | 5          |
| 7326.9040       | --- Steel balls not exceeding 1mm diameter                                                                                                                                                     | 5          |
| 7326.9050       | --- Clips, brackets, stays and other steel fittings for electrical wiring                                                                                                                      | 20         |
| 7326.9060       | --- Clamps, hose clips, hangers other than electrical wiring                                                                                                                                   | 20         |
| 7326.9070       | --- Cosmetics or powder boxes and cases, cigarette cases and tobacco boxes, waste paper baskets                                                                                                | 20         |

| PCT CODE  | DESCRIPTION                                                                                       | CD% |
|-----------|---------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                               | (3) |
| 7326.9090 | - - - Other                                                                                       | 20  |
| 7401.0000 | Copper mattes; cement copper (precipitated copper).                                               | 5   |
| 7402.0000 | Unrefined copper; copper anodes for electrolytic refining.                                        | 5   |
| 74.03     | Refined copper and copper alloys, unwrought.                                                      |     |
|           | - Refined copper:                                                                                 |     |
| 7403.1100 | - - Cathodes and sections of cathodes                                                             | 0   |
| 7403.1200 | - - Wire-bars                                                                                     | 5   |
| 7403.1300 | - - Billets                                                                                       | 5   |
| 7403.1900 | - - Other                                                                                         | 5   |
|           | - Copper alloys:                                                                                  |     |
| 7403.2100 | - - Copper-zinc base alloys (brass)                                                               | 5   |
| 7403.2200 | - - Copper-tin base alloys (bronze)                                                               | 5   |
| 7403.2900 | - - Other copper alloys (other than master alloys of heading 74.05)                               | 5   |
| 7404.0000 | Copper waste and scrap.                                                                           | 0   |
| 7405.0000 | Master alloys of copper.                                                                          | 5   |
| 74.06     | Copper powders and flakes.                                                                        |     |
| 7406.1000 | - Powders of non-lamellar structure                                                               | 5   |
| 7406.2000 | - Powders of lamellar structure; flakes                                                           | 5   |
| 74.07     | Copper bars, rods and profiles.                                                                   |     |
|           | - Of refined copper:                                                                              |     |
| 7407.1010 | - - - Bars                                                                                        | 10  |
| 7407.1020 | - - - Rods                                                                                        | 5   |
| 7407.1030 | - - - Twisted copper bars                                                                         | 5   |
| 7407.1040 | - - - Busbars of electrolytic grade of 99.9 % purity                                              | 5   |
| 7407.1090 | - - - Other                                                                                       | 10  |
|           | - Of copper alloys:                                                                               |     |
| 7407.2100 | - - Of copper-zinc base alloys (brass)                                                            | 10  |
| 7407.2900 | - - Other                                                                                         | 5   |
| 74.08     | Copper wire.                                                                                      |     |
|           | - Of refined copper:                                                                              |     |
| 7408.1100 | - - Of which the maximum cross-sectional dimension exceeds 6 mm                                   | 10  |
| 7408.1900 | - - Other                                                                                         | 10  |
|           | - Of copper alloys:                                                                               |     |
| 7408.2100 | - - Of copper-zinc base alloys (brass)                                                            | 15  |
| 7408.2200 | - - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 5   |
| 7408.2900 | - - Other                                                                                         | 10  |
| 74.09     | Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.                                |     |
|           | - Of refined copper:                                                                              |     |
| 7409.1100 | - - In coils                                                                                      | 10  |
| 7409.1900 | - - Other                                                                                         | 20  |
|           | - Of copper-zinc base alloys (brass):                                                             |     |
| 7409.2100 | - - In coils                                                                                      | 5   |
| 7409.2900 | - - Other                                                                                         | 15  |
|           | - Of copper-tin base alloys (bronze):                                                             |     |
| 7409.3100 | - - In coils                                                                                      | 10  |
| 7409.3900 | - - Other                                                                                         | 10  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                  | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                          | (3) |
| 7409.4000 | -Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)                                                                                                                                                                                               | 10  |
| 7409.9000 | -Of other copper alloys                                                                                                                                                                                                                                                                      | 10  |
| 74.10     | <b>Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.15 mm.</b>                                                                                                           |     |
|           | -Not backed:                                                                                                                                                                                                                                                                                 |     |
| 7410.1100 | - - Of refined copper                                                                                                                                                                                                                                                                        | 5   |
| 7410.1200 | - - Of copper alloys                                                                                                                                                                                                                                                                         | 5   |
|           | -Backed:                                                                                                                                                                                                                                                                                     |     |
| 7410.2100 | - - Of refined copper                                                                                                                                                                                                                                                                        | 5   |
| 7410.2200 | - - Of copper alloys                                                                                                                                                                                                                                                                         | 5   |
| 74.11     | <b>Copper tubes and pipes.</b>                                                                                                                                                                                                                                                               |     |
|           | -Of refined copper:                                                                                                                                                                                                                                                                          |     |
| 7411.1010 | - - - Capillary tube of diameter upto 2.25 mm                                                                                                                                                                                                                                                | 5   |
| 7411.1020 | - - - Internally grooved tubes                                                                                                                                                                                                                                                               | 5   |
| 7411.1090 | - - - Other                                                                                                                                                                                                                                                                                  | 15  |
|           | -Of copper alloys:                                                                                                                                                                                                                                                                           |     |
| 7411.2100 | - - Of copper-zinc base alloys (brass)                                                                                                                                                                                                                                                       | 5   |
| 7411.2200 | - - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)                                                                                                                                                                                            | 5   |
| 7411.2900 | - - Other                                                                                                                                                                                                                                                                                    | 5   |
| 74.12     | <b>Copper tube or pipe fittings (for example, couplings, elbows, sleeves).</b>                                                                                                                                                                                                               |     |
| 7412.1000 | -Of refined copper                                                                                                                                                                                                                                                                           | 15  |
| 7412.2000 | -Of copper alloys                                                                                                                                                                                                                                                                            | 15  |
| 7413.0000 | <b>Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.</b>                                                                                                                                                                                             | 20  |
| [74.14]   |                                                                                                                                                                                                                                                                                              |     |
| 74.15     | <b>Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.</b> |     |
| 7415.1000 | -Nails and tacks, drawing pins, staples and similar articles                                                                                                                                                                                                                                 | 20  |
|           | -Other articles, not threaded:                                                                                                                                                                                                                                                               |     |
| 7415.2100 | - - Washers (including spring washers)                                                                                                                                                                                                                                                       | 20  |
| 7415.2900 | - - Other                                                                                                                                                                                                                                                                                    | 20  |
|           | -Other threaded articles:                                                                                                                                                                                                                                                                    |     |
| 7415.3300 | - - Screws; bolts and nuts                                                                                                                                                                                                                                                                   | 20  |
| 7415.3900 | - - Other                                                                                                                                                                                                                                                                                    | 20  |
| [74.16]   |                                                                                                                                                                                                                                                                                              |     |
| [74.17]   |                                                                                                                                                                                                                                                                                              |     |
| 74.18     | <b>Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.</b>                                                                                     |     |

| PCT CODE         | DESCRIPTION                                                                                                                      | CD% |
|------------------|----------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                              | (3) |
|                  | -Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like: |     |
| 7418.1100        | - - Pot scourers and scouring or polishing pads, gloves and the like                                                             | 20  |
| 7418.1900        | - - Other                                                                                                                        | 20  |
| 7418.2000        | -Sanitary ware and parts thereof                                                                                                 | 20  |
| <b>74.19</b>     | <b>Other articles of copper.</b>                                                                                                 |     |
| 7419.1000        | -Chain and parts thereof                                                                                                         | 20  |
|                  | -Other:                                                                                                                          |     |
| 7419.9100        | - - Cast, moulded, stamped or forged, but not further worked                                                                     | 5   |
|                  | - - Other:                                                                                                                       |     |
| 7419.9910        | - - - Copper springs                                                                                                             | 15  |
| 7419.9990        | - - - Other                                                                                                                      | 20  |
| <b>75.01</b>     | <b>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.</b>                                 |     |
| 7501.1000        | -Nickel mattes                                                                                                                   | 5   |
| 7501.2000        | -Nickel oxide sinters and other intermediate products of nickel metallurgy                                                       | 5   |
| <b>75.02</b>     | <b>Unwrought nickel.</b>                                                                                                         |     |
| 7502.1000        | -Nickel, not alloyed                                                                                                             | 5   |
| 7502.2000        | -Nickel alloys                                                                                                                   | 5   |
| <b>7503.0000</b> | <b>Nickel waste and scrap.</b>                                                                                                   | 5   |
| <b>7504.0000</b> | <b>Nickel powders and flakes.</b>                                                                                                | 5   |
| <b>75.05</b>     | <b>Nickel bars, rods, profiles and wire.</b>                                                                                     |     |
|                  | -Bars, rods and profiles:                                                                                                        |     |
| 7505.1100        | - - Of nickel, not alloyed                                                                                                       | 5   |
| 7505.1200        | - - Of nickel alloys                                                                                                             | 5   |
|                  | -Wire:                                                                                                                           |     |
| 7505.2100        | - - Of nickel, not alloyed                                                                                                       | 5   |
| 7505.2200        | - - Of nickel alloys                                                                                                             | 5   |
| <b>75.06</b>     | <b>Nickel plates, sheets, strip and foil.</b>                                                                                    |     |
| 7506.1000        | -Of nickel, not alloyed                                                                                                          | 5   |
| 7506.2000        | -Of nickel alloys                                                                                                                | 5   |
| <b>75.07</b>     | <b>Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).</b>                                  |     |
|                  | -Tubes and pipes:                                                                                                                |     |
| 7507.1100        | - - Of nickel, not alloyed                                                                                                       | 15  |
| 7507.1200        | - - Of nickel alloys                                                                                                             | 15  |
| 7507.2000        | -Tube or pipe fittings                                                                                                           | 15  |
| <b>75.08</b>     | <b>Other articles of nickel.</b>                                                                                                 |     |
| 7508.1000        | -Cloth, grill and netting, of nickel wire                                                                                        | 15  |
|                  | -Other:                                                                                                                          |     |
| 7508.9010        | - - - Nickel rotary printing screen                                                                                              | 10  |
| 7508.9090        | - - - Other                                                                                                                      | 15  |
| <b>76.01</b>     | <b>Unwrought aluminium.</b>                                                                                                      |     |
| 7601.1000        | -Aluminium, not alloyed                                                                                                          | 0   |
| 7601.2000        | -Aluminium alloys                                                                                                                | 0   |
| <b>76.02</b>     | <b>Aluminium waste or scrap.</b>                                                                                                 |     |
| 7602.0010        | - - - Of auto parts                                                                                                              | 30  |
| 7602.0090        | - - - Other                                                                                                                      | 0   |



| PCT CODE         | DESCRIPTION                                                                                                                                                                         | CD% |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                 | (3) |
| <b>76.03</b>     | <b>Aluminium powders and flakes.</b>                                                                                                                                                |     |
| 7603.1000        | -Powders of non-lamellar structure                                                                                                                                                  | 5   |
| 7603.2000        | -Powders of lamellar structure; flakes                                                                                                                                              | 5   |
| <b>76.04</b>     | <b>Aluminium bars, rods and profiles.</b>                                                                                                                                           |     |
|                  | -Of aluminium, not alloyed:                                                                                                                                                         |     |
| 7604.1010        | - - - Bars and rods                                                                                                                                                                 | 10  |
| 7604.1090        | - - - Profiles                                                                                                                                                                      | 20  |
|                  | -Of aluminium alloys:                                                                                                                                                               |     |
| 7604.2100        | - - Hollow profiles                                                                                                                                                                 | 20  |
|                  | - - Other:                                                                                                                                                                          |     |
| 7604.2910        | - - - Bars and rods                                                                                                                                                                 | 10  |
| 7604.2920        | - - - With cladding for hotlock brazing                                                                                                                                             | 5   |
| 7604.2990        | - - - Profiles                                                                                                                                                                      | 20  |
| <b>76.05</b>     | <b>Aluminium wire.</b>                                                                                                                                                              |     |
|                  | -Of aluminium, not alloyed:                                                                                                                                                         |     |
| 7605.1100        | - - Of which the maximum cross-sectional dimension exceeds 7 mm                                                                                                                     | 10  |
| 7605.1900        | - - Other                                                                                                                                                                           | 20  |
|                  | -Of aluminium alloys:                                                                                                                                                               |     |
| 7605.2100        | - - Of which the maximum cross-sectional dimension exceeds 7 mm                                                                                                                     | 10  |
| 7605.2900        | - - Other                                                                                                                                                                           | 20  |
| <b>76.06</b>     | <b>Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.</b>                                                                                                         |     |
|                  | -Rectangular (including square):                                                                                                                                                    |     |
| 7606.1100        | - - Of aluminium, not alloyed                                                                                                                                                       | 10  |
| 7606.1200        | - - Of aluminium alloys                                                                                                                                                             | 10  |
|                  | -Other:                                                                                                                                                                             |     |
|                  | - - Of aluminium, not alloyed:                                                                                                                                                      |     |
| 7606.9110        | - - - Aluminium sheet, anodized/polyurethane coated                                                                                                                                 | 5   |
| 7606.9190        | - - - Other                                                                                                                                                                         | 20  |
|                  | - - Of aluminium alloys:                                                                                                                                                            |     |
| 7606.9210        | - - - Aluminium sheet, anodized/polyurethane coated                                                                                                                                 | 5   |
| 7606.9290        | - - - Other                                                                                                                                                                         | 20  |
| <b>76.07</b>     | <b>Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.</b> |     |
|                  | -Not backed:                                                                                                                                                                        |     |
| 7607.1100        | - - Rolled but not further worked                                                                                                                                                   | 20  |
|                  | - - Other:                                                                                                                                                                          |     |
| 7607.1910        | - - - Adhesive tape                                                                                                                                                                 | 5   |
| 7607.1920        | - - - Printed aluminium foil                                                                                                                                                        | 10  |
| 7607.1990        | - - - Other:                                                                                                                                                                        | 20  |
| 7607.2000        | -Backed                                                                                                                                                                             | 20  |
| <b>76.08</b>     | <b>Aluminium tubes and pipes.</b>                                                                                                                                                   |     |
| 7608.1000        | -Of aluminium, not alloyed                                                                                                                                                          | 10  |
| 7608.2000        | -Of aluminium alloys                                                                                                                                                                | 10  |
| <b>7609.0000</b> | <b>Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).</b>                                                                                                   | 20  |

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| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                          | CP% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                  | (3) |
| 76.10     | Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures. |     |
| 7610.1000 | -Doors, windows and their frames and thresholds for doors                                                                                                                                                                                                                                                                                                                            | 20  |
| 7610.9000 | -Other                                                                                                                                                                                                                                                                                                                                                                               | 20  |
| 7611.0000 | Aluminium reservoirs tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.                                                                                                                                      | 20  |
| 76.12     | Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.                                                                           |     |
| 7612.1000 | -Collapsible tubular containers                                                                                                                                                                                                                                                                                                                                                      | 20  |
|           | -Other:                                                                                                                                                                                                                                                                                                                                                                              |     |
| 7612.9010 | - - - Round cans in diameter exceeding 45 mm                                                                                                                                                                                                                                                                                                                                         | 10  |
| 7612.9020 | - - - Oval cans of all sizes                                                                                                                                                                                                                                                                                                                                                         | 10  |
| 7612.9030 | - - - Of a capacity upto 400 ml and bearing brand name and/or logo                                                                                                                                                                                                                                                                                                                   | 10  |
| 7612.9090 | - - - Other                                                                                                                                                                                                                                                                                                                                                                          | 20  |
| 76.13     | Aluminium containers for compressed or liquefied gas.                                                                                                                                                                                                                                                                                                                                |     |
| 7613.0010 | ---Aerosol cans with valves and covers                                                                                                                                                                                                                                                                                                                                               | 10  |
| 7613.0090 | ---Other                                                                                                                                                                                                                                                                                                                                                                             | 20  |
| 76.14     | Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.                                                                                                                                                                                                                                                                                         |     |
| 7614.1000 | -With steel core                                                                                                                                                                                                                                                                                                                                                                     | 20  |
| 7614.9000 | -Other                                                                                                                                                                                                                                                                                                                                                                               | 20  |
| 76.15     | Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.                                                                                                                                                                           |     |
|           | -Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:                                                                                                                                                                                                                                                     |     |
| 7615.1100 | - - Pot scourers and scouring or polishing pads, gloves and the like                                                                                                                                                                                                                                                                                                                 | 20  |
| 7615.1900 | - - Other                                                                                                                                                                                                                                                                                                                                                                            | 20  |
| 7615.2000 | -Sanitary ware and parts thereof                                                                                                                                                                                                                                                                                                                                                     | 20  |
| 76.16     | Other articles of aluminium.                                                                                                                                                                                                                                                                                                                                                         |     |
| 7616.1000 | -Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles                                                                                                                                                                                                                             | 20  |
|           | -Other:                                                                                                                                                                                                                                                                                                                                                                              |     |

| PCT CODE         | DESCRIPTION                                                                                | CD% |
|------------------|--------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                        | (3) |
| 7616.9100        | -- Cloth, grill, netting and fencing, of aluminium wire                                    | 20  |
|                  | -- Other:                                                                                  |     |
| 7616.9910        | --- Castings and forgings                                                                  | 10  |
| 7616.9920        | --- Aluminium slugs                                                                        | 20  |
| 7616.9930        | --- Pencil ferrules                                                                        | 10  |
| 7616.9990        | --- Other                                                                                  | 20  |
| <b>78.01</b>     | <b>Unwrought lead.</b>                                                                     |     |
| 7801.1000        | -Refined lead                                                                              | 5   |
|                  | -Other:                                                                                    |     |
| 7801.9100        | -- Containing by weight antimony as the principal other element                            | 5   |
| 7801.9900        | -- Other                                                                                   | 5   |
| <b>7802.0000</b> | <b>Lead waste and scrap.</b>                                                               | 0   |
| <b>[78.03]</b>   |                                                                                            |     |
| <b>78.04</b>     | <b>Lead plates, sheets, strip and foil; lead powders and flakes.</b>                       |     |
|                  | -Plates, sheets, strip and foil:                                                           |     |
| 7804.1100        | -- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm      | 15  |
| 7804.1900        | -- Other                                                                                   | 15  |
| 7804.2000        | -Powders and flakes                                                                        | 15  |
| <b>[78.05]</b>   |                                                                                            |     |
| <b>78.06</b>     | <b>Other articles of lead.</b>                                                             |     |
| 7806.0010        | --- Wire                                                                                   | 10  |
| 7806.0020        | --- Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). | 20  |
| 7806.0090        | --- Other                                                                                  | 20  |
| <b>79.01</b>     | <b>Unwrought zinc.</b>                                                                     |     |
|                  | -Zinc, not alloyed:                                                                        |     |
| 7901.1100        | -- Containing by weight 99.99-% or more of zinc                                            | 5   |
| 7901.1200        | -- Containing by weight less than 99.99 % of zinc                                          | 5   |
| 7901.2000        | -Zinc alloys                                                                               | 5   |
| <b>7902.0000</b> | <b>Zinc waste and scrap.</b>                                                               | 5   |
| <b>79.03</b>     | <b>Zinc dust, powders and flakes.</b>                                                      |     |
| 7903.1000        | -Zinc dust                                                                                 | 5   |
| 7903.9000        | -Other                                                                                     | 10  |
| <b>79.04</b>     | <b>Zinc bars, rods, profiles and wire.</b>                                                 |     |
| 7904.0010        | --- Wire                                                                                   | 10  |
| 7904.0090        | --- Other                                                                                  | 10  |
| <b>7905.0000</b> | <b>Zinc plates, sheets, strip and foil.</b>                                                | 10  |
| <b>[79.06]</b>   |                                                                                            |     |
| <b>79.07</b>     | <b>Other articles of zinc.</b>                                                             |     |
| 7907.0010        | --- Zinc slugs for dry battery cell containers                                             | 5   |
| 7907.0020        | --- Anodes                                                                                 | 5   |
| 7907.0090        | --- Other                                                                                  | 15  |
| <b>80.01</b>     | <b>Unwrought tin.</b>                                                                      |     |
| 8001.1000        | -Tin, not alloyed                                                                          | 5   |
| 8001.2000        | -Tin alloys                                                                                | 5   |
| <b>8002.0000</b> | <b>Tin waste and scrap.</b>                                                                | 5   |
| <b>8003.0000</b> | <b>Tin bars, rods, profiles and wire</b>                                                   | 5   |
| <b>[80.04]</b>   |                                                                                            |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                         | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                 | (3) |
| [80.05]   |                                                                                                                                                                                                     |     |
| [80.06]   |                                                                                                                                                                                                     |     |
| 80.07     | <b>Other articles of tin.</b>                                                                                                                                                                       |     |
| 8007.0010 | --- Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.                                                                                                                                  | 10  |
| 8007.0020 | --- Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes. | 10  |
| 8007.0030 | --- Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).                                                                                                           | 15  |
| 8007.0090 | --- Other                                                                                                                                                                                           | 20  |
| 81.01     | <b>Tungsten (wolfram) and articles thereof, including waste and scrap.</b>                                                                                                                          |     |
| 8101.1000 | -Powders                                                                                                                                                                                            | 5   |
|           | -Other:                                                                                                                                                                                             |     |
| 8101.9400 | -- Unwrought tungsten, including bars and rods obtained simply by sintering                                                                                                                         | 5   |
| 8101.9600 | -- Wire                                                                                                                                                                                             | 5   |
| 8101.9700 | -- Waste and scrap                                                                                                                                                                                  | 5   |
|           | -- Other:                                                                                                                                                                                           |     |
| 8101.9910 | --- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil                                                                                          | 5   |
| 8101.9990 | --- Other                                                                                                                                                                                           | 5   |
| 81.02     | <b>Molybdenum and articles thereof, including waste and scrap.</b>                                                                                                                                  |     |
| 8102.1000 | -Powders                                                                                                                                                                                            | 5   |
|           | -Other:                                                                                                                                                                                             |     |
| 8102.9400 | -- Unwrought molybdenum, including bars and rods obtained simply by sintering                                                                                                                       | 5   |
| 8102.9500 | -- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil                                                                                           | 5   |
| 8102.9600 | -- Wire                                                                                                                                                                                             | 5   |
| 8102.9700 | -- Waste and scrap                                                                                                                                                                                  | 5   |
| 8102.9900 | -- Other                                                                                                                                                                                            | 5   |
| 81.03     | <b>Tantalum and articles thereof, including waste and scrap.</b>                                                                                                                                    |     |
| 8103.2000 | -Unwrought tantalum, including bars and rods obtained simply by sintering; powders                                                                                                                  | 5   |
| 8103.3000 | -Waste and scrap                                                                                                                                                                                    | 5   |
| 8103.9000 | -Other                                                                                                                                                                                              | 5   |
| 81.04     | <b>Magnesium and articles thereof, including waste and scrap.</b>                                                                                                                                   |     |
|           | -Unwrought magnesium:                                                                                                                                                                               |     |
| 8104.1100 | -- Containing at least 99.8 % by weight of magnesium                                                                                                                                                | 5   |
| 8104.1900 | -- Other                                                                                                                                                                                            | 5   |
| 8104.2000 | -Waste and scrap                                                                                                                                                                                    | 5   |
| 8104.3000 | -Raspings, turnings and granules, graded according to size; powders                                                                                                                                 | 5   |
| 8104.9000 | -Other                                                                                                                                                                                              | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                             | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                     | (3) |
| 81.05     | Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.                                             |     |
| 8105.2000 | -Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders                                                                          | 5   |
| 8105.3000 | -Waste and scrap                                                                                                                                                        | 5   |
| 8105.9000 | -Other                                                                                                                                                                  | 5   |
| 8106.0000 | Bismuth and articles thereof, including waste and scrap.                                                                                                                | 5   |
| 81.07     | Cadmium and articles thereof, including waste and scrap.                                                                                                                |     |
| 8107.2000 | -Unwrought cadmium; powders                                                                                                                                             | 5   |
| 8107.3000 | -Waste and scrap                                                                                                                                                        | 5   |
| 8107.9000 | -Other                                                                                                                                                                  | 5   |
| 81.08     | Titanium and articles thereof, including waste and scrap.                                                                                                               |     |
| 8108.2000 | -Unwrought titanium; powders                                                                                                                                            | 5   |
| 8108.3000 | -Waste and scrap                                                                                                                                                        | 5   |
| 8108.9000 | -Other                                                                                                                                                                  | 5   |
| 81.09     | Zirconium and articles thereof, including waste and scrap.                                                                                                              |     |
| 8109.2000 | -Unwrought zirconium; powders                                                                                                                                           | 5   |
| 8109.3000 | -Waste and scrap                                                                                                                                                        | 5   |
| 8109.9000 | -Other                                                                                                                                                                  | 5   |
| 81.10     | Antimony and articles thereof, including waste and scrap.                                                                                                               |     |
| 8110.1000 | -Unwrought antimony; powders                                                                                                                                            | 5   |
| 8110.2000 | -Waste and scrap                                                                                                                                                        | 5   |
| 8110.9000 | -Other                                                                                                                                                                  | 5   |
| 8111.0000 | Manganese and articles thereof, including waste and scrap.                                                                                                              | 5   |
| 81.12     | Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap. |     |
|           | -Beryllium:                                                                                                                                                             |     |
| 8112.1200 | - - Unwrought; powders                                                                                                                                                  | 5   |
| 8112.1300 | - - Waste and scrap                                                                                                                                                     | 5   |
| 8112.1900 | - - Other                                                                                                                                                               | 5   |
|           | -Chromium:                                                                                                                                                              |     |
| 8112.2100 | - - Unwrought; powders                                                                                                                                                  | 5   |
| 8112.2200 | - - Waste and scrap                                                                                                                                                     | 5   |
| 8112.2900 | - - Other                                                                                                                                                               | 5   |
|           | -Thallium:                                                                                                                                                              |     |
| 8112.5100 | - - Unwrought; powders                                                                                                                                                  | 5   |
| 8112.5200 | - - Waste and scrap                                                                                                                                                     | 5   |
| 8112.5900 | - - Other                                                                                                                                                               | 5   |
|           | -Other:                                                                                                                                                                 |     |
| 8112.9200 | - - Unwrought; waste and scrap; powders                                                                                                                                 | 5   |
| 8112.9900 | - - Other                                                                                                                                                               | 5   |
| 8113.0000 | Cermets and articles thereof, including waste and scrap.                                                                                                                | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                          | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                  | (3) |
| 82.01     | Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry. |     |
| 8201.1000 | -Spades and shovels                                                                                                                                                                                                                                                                                  | 15  |
| 8201.2000 | -Forks                                                                                                                                                                                                                                                                                               | 15  |
| 8201.3000 | -Mattocks, picks, hoes and rakes                                                                                                                                                                                                                                                                     | 15  |
| 8201.4000 | -Axes, bill hooks and similar hewing tools                                                                                                                                                                                                                                                           | 15  |
| 8201.5000 | -Secateurs and similar one-handed pruners and shears (including poultry shears)                                                                                                                                                                                                                      | 15  |
| 8201.6000 | -Hedge shears, two-handed pruning shears and similar two-handed shears                                                                                                                                                                                                                               | 15  |
| 8201.9000 | -Other hand tools of a kind used in agriculture, horticulture or forestry                                                                                                                                                                                                                            | 15  |
| 82.02     | Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).                                                                                                                                                                                                      |     |
| 8202.1000 | -Hand saws                                                                                                                                                                                                                                                                                           | 10  |
| 8202.2000 | -Band saw blades                                                                                                                                                                                                                                                                                     | 5   |
|           | -Circular saw blades (including slitting or slotting saw blades):                                                                                                                                                                                                                                    |     |
| 8202.3100 | - - With working part of steel                                                                                                                                                                                                                                                                       | 5   |
| 8202.3900 | - - Other, including parts                                                                                                                                                                                                                                                                           | 5   |
| 8202.4000 | -Chain saw blades                                                                                                                                                                                                                                                                                    | 10  |
|           | -Other saw blades:                                                                                                                                                                                                                                                                                   |     |
| 8202.9100 | - - Straight saw blades, for working metal                                                                                                                                                                                                                                                           | 10  |
|           | - - Other:                                                                                                                                                                                                                                                                                           |     |
| 8202.9910 | - - - Ginsaw blades                                                                                                                                                                                                                                                                                  | 10  |
| 8202.9990 | - - - Other                                                                                                                                                                                                                                                                                          | 10  |
| 82.03     | Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.                                                                                                                                   |     |
| 8203.1000 | -Files, rasps and similar tools                                                                                                                                                                                                                                                                      | 10  |
| 8203.2000 | -Pliers (including cutting pliers), pincers, tweezers and similar tools                                                                                                                                                                                                                              | 10  |
| 8203.3000 | -Metal cutting shears and similar tools                                                                                                                                                                                                                                                              | 10  |
| 8203.4000 | -Pipe-cutters, bolt croppers, perforating punches and similar tools                                                                                                                                                                                                                                  | 10  |
| 82.04     | Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.                                                                                                                                      |     |
|           | -Hand-operated spanners and wrenches:                                                                                                                                                                                                                                                                |     |
| 8204.1100 | - - Non-adjustable                                                                                                                                                                                                                                                                                   | 5   |
| 8204.1200 | - - Adjustable                                                                                                                                                                                                                                                                                       | 5   |
| 8204.2000 | -Interchangeable spanner sockets, with or without handles                                                                                                                                                                                                                                            | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                            | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                    | (3) |
| 82.05     | Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools; anvils; portable forges; hand- or pedal- operated grinding wheels with frameworks.                                                     |     |
| 8205.1000 | -Drilling, threading or tapping tools                                                                                                                                                                                                                                                                                  | 5   |
| 8205.2000 | -Hammers and sledge hammers                                                                                                                                                                                                                                                                                            | 10  |
| 8205.3000 | -Planes, chisels, gauges and similar cutting tools for working wood                                                                                                                                                                                                                                                    | 10  |
| 8205.4000 | -Screwdrivers                                                                                                                                                                                                                                                                                                          | 10  |
|           | -Other hand tools (including glaziers' diamonds):                                                                                                                                                                                                                                                                      |     |
| 8205.5100 | -- Household tools                                                                                                                                                                                                                                                                                                     | 10  |
| 8205.5900 | -- Other                                                                                                                                                                                                                                                                                                               | 10  |
| 8205.6000 | -Blow lamps                                                                                                                                                                                                                                                                                                            | 10  |
| 8205.7000 | -Vices, clamps and the like                                                                                                                                                                                                                                                                                            | 10  |
| 8205.8000 | -Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks                                                                                                                                                                                                                                      | 10  |
| 8205.9000 | -Sets of articles of two or more of the foregoing subheadings                                                                                                                                                                                                                                                          | 10  |
| 82.06     | Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.                                                                                                                                                                                                                                   |     |
| 8206.0010 | --- For motor cars of heading 8703 and vehicles of sub-headings 8703.2113; 8703.2115, 8703.2193, 8703.3223, 8703.3225 8704.2190 and 8704.3190                                                                                                                                                                          | 35  |
| 8206.0020 | --- For vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9080 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390                                                                                                                                                                        | 35  |
| 8206.0030 | --- Other for motor cars and vehicles                                                                                                                                                                                                                                                                                  | 35  |
| 8206.0090 | --- Other                                                                                                                                                                                                                                                                                                              | 10  |
| 82.07     | Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools. |     |
|           | -Rock drilling or earth boring tools:                                                                                                                                                                                                                                                                                  |     |
| 8207.1300 | -- With working part of cermets                                                                                                                                                                                                                                                                                        | 5   |
| 8207.1900 | -- Other, including parts                                                                                                                                                                                                                                                                                              | 5   |
| 8207.2000 | -Dies for drawing or extruding metal                                                                                                                                                                                                                                                                                   | 5   |
| 8207.3000 | -Tools for pressing, stamping or punching                                                                                                                                                                                                                                                                              | 5   |
| 8207.4000 | -Tools for trapping or threading                                                                                                                                                                                                                                                                                       | 5   |
|           | -Tools for drilling, other than for rock drilling:                                                                                                                                                                                                                                                                     |     |
| 8207.5010 | --- Drills other than parallel or straight shank twist drills                                                                                                                                                                                                                                                          | 5   |
| 8207.5090 | --- Other                                                                                                                                                                                                                                                                                                              | 5   |
| 8207.6000 | -Tools for boring or broaching                                                                                                                                                                                                                                                                                         | 5   |
| 8207.7000 | -Tools for milling                                                                                                                                                                                                                                                                                                     | 5   |
| 8207.8000 | -Tools for turning                                                                                                                                                                                                                                                                                                     | 5   |
| 8207.9000 | -Other interchangeable tools                                                                                                                                                                                                                                                                                           | 5   |
| 82.08     | Knives and cutting blades, for machines or for mechanical appliances.                                                                                                                                                                                                                                                  |     |
| 8208.1000 | -For metal working                                                                                                                                                                                                                                                                                                     | 5   |
| 8208.2000 | -For wood working                                                                                                                                                                                                                                                                                                      | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                         | OD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                 | (3) |
| 8208.3000 | -For kitchen appliances or for machines used by the food industry                                                                                                                                   | 10  |
| 8208.4000 | -For agricultural, horticultural or forestry machines                                                                                                                                               | 5   |
|           | -Other:                                                                                                                                                                                             |     |
| 8208.9010 | - - - Knives and cutting blades for paper and paper board                                                                                                                                           | 5   |
| 8208.9020 | - - - Die steel                                                                                                                                                                                     | 20  |
| 8208.9090 | - - - Other                                                                                                                                                                                         | 20  |
| 8209.0000 | Plates, sticks, tips and the like for tools, unmounted, of ceramets.                                                                                                                                | 5   |
| 8210.0000 | Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.                                                                     | 10  |
| 82.11     | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.                                                                    |     |
| 8211.1000 | -Sets of assorted articles                                                                                                                                                                          | 25  |
|           | -Other:                                                                                                                                                                                             |     |
| 8211.9100 | - - Table knives having fixed blades                                                                                                                                                                | 25  |
| 8211.9200 | - - Other knives having fixed blades                                                                                                                                                                | 25  |
| 8211.9300 | - - Knives having other than fixed blades                                                                                                                                                           | 25  |
| 8211.9400 | - - Blades                                                                                                                                                                                          | 25  |
| 8211.9500 | - - Handles of base metal                                                                                                                                                                           | 25  |
| 82.12     | Razors and razor blades (including razor blade blanks in strips).                                                                                                                                   |     |
| 8212.1000 | -Razors                                                                                                                                                                                             | 25  |
| 8212.2000 | -Safety razor blades, including razor blade blanks in strips                                                                                                                                        | 25  |
| 8212.9000 | -Other parts                                                                                                                                                                                        | 25  |
| 8213.0000 | Scissors, tailors' shears and similar shears, and blades therefor.                                                                                                                                  | 25  |
| 82.14     | Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files); |     |
| 8214.1000 | -Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor                                                                                                                | 20  |
| 8214.2000 | -Manicure or pedicure sets and instruments (including nail files)                                                                                                                                   | 20  |
| 8214.9000 | -Other                                                                                                                                                                                              | 20  |
| 82.15     | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butcher-knives, sugar tongs and similar kitchen or tableware.                                                                           |     |
| 8215.1000 | -Sets of assorted articles containing at least one article plated with precious metal                                                                                                               | 25  |
| 8215.2000 | -Other sets of assorted articles                                                                                                                                                                    | 25  |
|           | -Other:                                                                                                                                                                                             |     |
| 8215.9100 | - - Plated with precious metal                                                                                                                                                                      | 25  |
|           | - - Other:                                                                                                                                                                                          |     |
| 8215.9910 | - - - Spoons                                                                                                                                                                                        | 25  |
| 8215.9920 | - - - Forks                                                                                                                                                                                         | 25  |
| 8215.9990 | - - - Other                                                                                                                                                                                         | 25  |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | (3) |
| 83.01     | Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.                                                                                                                                                                                                                                                                                                                                                                                          |     |
| 8301.1000 | -Padlocks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 5   |
|           | -Locks of a kind used for motor vehicles:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |     |
| 8301.2010 | --- Door locks for vehicles of sub - heading 8704.3190; Locks, meant for vehicles of heading 87.11                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 35  |
| 8301.2090 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 35  |
| 8301.3000 | -Locks of a kind used for furniture                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 25  |
| 8301.4000 | -Other locks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 25  |
| 8301.5000 | -Clasps and frames with clasps, incorporating locks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 20  |
| 8301.6000 | -Parts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 25  |
| 8301.7000 | -Keys presented separately                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 25  |
| 83.02     | Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.                                                                                                                                                                                                                                                                              |     |
|           | -Hinges:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |
| 8302.1010 | --- (1) Of a kind used in vehicles for doors, luggage compartment lid, seats and bonnet for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113 (except die casting type, sliding door hinges and quarter window hinges)<br>(2) Of a kind used in vehicles for doors and seats for vehicles of sub-headings 8703.2193, 8703.3223.<br>(3) Of a kind used in vehicles for rear deck for vehicles of sub-heading 8704.2190.<br>(4) Of a kind used for doors and rear deck for vehicles of sub-heading 8704.3190                                                                       | 35  |
| 8302.1020 | --- Of a kind used in doors of vehicles of heading 8704.2299                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 35  |
| 8302.1030 | --- Other for motor cars and vehicles                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 35  |
| 8302.1090 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 25  |
| 8302.2000 | -Castors                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 10  |
|           | -Other mountings, fittings and similar articles suitable for motor vehicles:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |     |
| 8302.3010 | --- (1) Latch assembly for hood/doors (manual type) of a kind used in vehicles for doors, luggage compartment lid and bonnet, for motor cars of heading 8703 (not exceeding 1200cc) and vehicles of sub-heading 8703.2113 (except back door latches), 8704.2190 and 8704.3190<br>(2) Grip bars/ assistants, grab rails and parts thereof for motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193 (except foamed type), 8703.3223, 8704.2190 and 8704.3190<br>(3) Strikers for latches for motor cars of heading 8703 and vehicles of sub-heading 8703.3223 and 8704.2190 | 35  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                             | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                     | (3) |
|           | (4) Window opening mechanism, rack and pinion type for vehicles of heading 87.03 and of sub-headings 8703.2113, 8703.2193, 8704.2190, 8704.2219 and 8704.3190                                                                                                                           |     |
|           | (5) Tail board fittings for vehicles of heading 87.11                                                                                                                                                                                                                                   |     |
| 8302.3090 | --- Other                                                                                                                                                                                                                                                                               | 35  |
|           | -Other mountings, fittings and similar articles:                                                                                                                                                                                                                                        |     |
| 8302.4100 | -- Suitable for buildings                                                                                                                                                                                                                                                               | 25  |
| 8302.4200 | -- Other, suitable for furniture                                                                                                                                                                                                                                                        | 25  |
| 8302.4900 | -- Other                                                                                                                                                                                                                                                                                | 25  |
| 8302.5000 | -Hat-racks, hat-pegs, brackets and similar fixtures                                                                                                                                                                                                                                     | 25  |
| 8302.6000 | -Automatic door closers                                                                                                                                                                                                                                                                 | 25  |
| 8303.0000 | Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.                                                                                                                                         | 25  |
| 8304.0000 | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.                                                                                       | 25  |
| 83.05     | Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.                                                      |     |
| 8305.1000 | -Fittings for loose-leaf binders or files                                                                                                                                                                                                                                               | 25  |
| 8305.2000 | -Staples in strips                                                                                                                                                                                                                                                                      | 25  |
| 8305.9000 | -Other, including parts                                                                                                                                                                                                                                                                 | 25  |
| 83.06     | Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.                                                                                                     |     |
| 8306.1000 | -Bells, gongs and the like                                                                                                                                                                                                                                                              | 25  |
|           | -Statuettes and other ornaments:                                                                                                                                                                                                                                                        |     |
| 8306.2100 | -- Plated with precious metal                                                                                                                                                                                                                                                           | 25  |
| 8306.2900 | -- Other                                                                                                                                                                                                                                                                                | 25  |
| 8306.3000 | -Photograph, picture or similar frames; mirrors                                                                                                                                                                                                                                         | 25  |
| 83.07     | Flexible tubing of base metal, with or without fittings.                                                                                                                                                                                                                                |     |
| 8307.1000 | -Of iron or steel                                                                                                                                                                                                                                                                       | 25  |
| 8307.9000 | -Of other base metal                                                                                                                                                                                                                                                                    | 25  |
| 83.08     | Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal. |     |
|           | -Hooks, eyes and eyelets:                                                                                                                                                                                                                                                               |     |
| 8308.1010 | --- Hooks                                                                                                                                                                                                                                                                               | 10  |
| 8308.1020 | --- Eyes and eyelets                                                                                                                                                                                                                                                                    | 5   |
| 8308.2000 | -Tubular or bifurcated rivets                                                                                                                                                                                                                                                           | 20  |
|           | -Other, including parts:                                                                                                                                                                                                                                                                |     |
| 8308.9010 | --- Clasps                                                                                                                                                                                                                                                                              | 20  |
| 8308.9020 | --- Buckle                                                                                                                                                                                                                                                                              | 20  |
| 8308.9030 | --- Frames of hand bags and purses                                                                                                                                                                                                                                                      | 20  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                        | (3) |
| 8308.9090 | - - - Other                                                                                                                                                                                                                                                                                                | 20  |
| 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.                                                                                                                   |     |
| 8309.1000 | -Crown corks                                                                                                                                                                                                                                                                                               | 25  |
| 8309.9000 | -Other                                                                                                                                                                                                                                                                                                     | 25  |
| 83.10     | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.                                                                                                                                                          |     |
| 8310.0010 | - - - Number plate assembly and parts thereof for agricultural tractors of sub-heading 8701.9020                                                                                                                                                                                                           | 35  |
| 8310.0020 | - - - Number plates assembly and parts thereof for vehicles of heading 87.11                                                                                                                                                                                                                               | 35  |
| 8310.0030 | - - - Number plates assembly and parts thereof for other motor cars and vehicles                                                                                                                                                                                                                           | 35  |
| 8310.0090 | - - - Other                                                                                                                                                                                                                                                                                                | 25  |
| 83.11     | Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying. |     |
| 8311.1000 | -Coated electrodes of base metal, for electric arc-welding                                                                                                                                                                                                                                                 | 25  |
| 8311.2000 | -Cored wire of base metal, for electric arc-welding                                                                                                                                                                                                                                                        | 15  |
| 8311.3000 | -Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame                                                                                                                                                                                                                     | 10  |
| 8311.9000 | -Other                                                                                                                                                                                                                                                                                                     | 10  |
| 84.01     | Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.                                                                                                                                                                       |     |
| 8401.1000 | -Nuclear reactors                                                                                                                                                                                                                                                                                          | 5   |
| 8401.2000 | -Machinery and apparatus for isotopic separation, and parts thereof                                                                                                                                                                                                                                        | 5   |
| 8401.3000 | -Fuel elements (cartridges) non-irradiated                                                                                                                                                                                                                                                                 | 5   |
| 8401.4000 | -Parts of nuclear reactors                                                                                                                                                                                                                                                                                 | 5   |
| 84.02     | Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.                                                                                                                                          |     |
|           | -Steam or other vapour generating boilers:                                                                                                                                                                                                                                                                 |     |
|           | - - Watertube boilers with a steam production exceeding 45 t per hour:                                                                                                                                                                                                                                     |     |
| 8402.1110 | - - - With a steam production exceeding 45 t but not more than 350 t per hour and 80 kg per cm <sup>2</sup> pressure                                                                                                                                                                                       | 20  |
| 8402.1120 | - - - Waste heat boilers (WHB's)                                                                                                                                                                                                                                                                           | 20  |
| 8402.1130 | - - - Heat recovery steam generators (HRSG's)                                                                                                                                                                                                                                                              | 20  |
| 8402.1190 | - - - Other                                                                                                                                                                                                                                                                                                | 5   |
| 8402.1200 | - - Watertube boilers with a steam production not exceeding 45 t per hour                                                                                                                                                                                                                                  | 20  |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                         | CD%<br>(3) |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
|                 | -- Other vapour generating boilers, including hybrid boilers:                                                                                                                              |            |
| 8402.1910       | --- Firetube boilers                                                                                                                                                                       | 20         |
| 8402.1920       | --- Waste heat boilers (WHB's)                                                                                                                                                             | 20         |
| 8402.1930       | --- Heat recovery steam generators (HRSG's)                                                                                                                                                | 20         |
| 8402.1990       | --- Other                                                                                                                                                                                  | 10         |
| 8402.2000       | -Super-heated water boilers                                                                                                                                                                | 20         |
|                 | -Parts:                                                                                                                                                                                    |            |
| 8402.9010       | --- For machines of heading 8402.1190                                                                                                                                                      | 5          |
| 8402.9020       | --- For machines of heading 8402.1990                                                                                                                                                      | 10         |
| 8402.9090       | --- Other                                                                                                                                                                                  | 20         |
| 84.03           | Central heating boilers other than those of heading 84.02.                                                                                                                                 |            |
| 8403.1000       | -Boilers                                                                                                                                                                                   | 20         |
| 8403.9000       | -Parts                                                                                                                                                                                     | 10         |
| 84.04           | Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units. |            |
| 8404.1000       | -Auxiliary plants for use with boilers of heading 84.02 or 84.03                                                                                                                           | 10         |
| 8404.2000       | -Condensers for steam or other vapour power units                                                                                                                                          | 20         |
|                 | -Parts:                                                                                                                                                                                    |            |
| 8404.9010       | --- For machines of heading 8404.1000                                                                                                                                                      | 5          |
| 8404.9090       | --- Other                                                                                                                                                                                  | 15         |
| 84.05           | Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.                 |            |
| 8405.1000       | -Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers                 | 5          |
| 8405.9000       | -Parts                                                                                                                                                                                     | 5          |
| 84.06           | Steam turbines and other vapour turbines.                                                                                                                                                  |            |
| 8406.1000       | -Turbines for marine propulsion                                                                                                                                                            | 5          |
|                 | -Other turbines:                                                                                                                                                                           |            |
| 8406.8100       | -- Of an output exceeding 40 MW                                                                                                                                                            | 5          |
| 8406.8200       | -- Of an output not exceeding 40 MW                                                                                                                                                        | 5          |
| 8406.9000       | -Parts                                                                                                                                                                                     | 5          |
| 84.07           | Spark-ignition reciprocating or rotary internal combustion piston engines.                                                                                                                 |            |
| 8407.1000       | -Aircraft engines                                                                                                                                                                          | 5          |
|                 | -Marine propulsion engines:                                                                                                                                                                |            |
| 8407.2100       | -- Outboard motors                                                                                                                                                                         | 5          |
| 8407.2900       | -- Other                                                                                                                                                                                   | 5          |
|                 | -Reciprocating piston engines of a kind used for the propulsion of vehicles of chapter 87:                                                                                                 |            |
|                 | -- Of a cylinder capacity not exceeding 50 cc:                                                                                                                                             |            |
| 8407.3110       | --- For vehicles of heading 87.11                                                                                                                                                          | 35         |
| 8407.3190       | --- Other                                                                                                                                                                                  | 35         |
|                 | -- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:                                                                                                                        |            |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                       | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                               | (3) |
| 8407.3210 | --- For vehicles of heading 87.11                                                                                                                                                                                 | 35  |
| 8407.3290 | --- Other                                                                                                                                                                                                         | 35  |
|           | -- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:                                                                                                                                            |     |
| 8407.3310 | --- For vehicles of sub-headings 8703.2113 and, 8704.3190                                                                                                                                                         | 35  |
| 8407.3390 | --- Other                                                                                                                                                                                                         | 35  |
| 8407.3400 | -- Of a cylinder capacity exceeding 1,000 cc                                                                                                                                                                      | 35  |
|           | -Other engines:                                                                                                                                                                                                   |     |
| 8407.9010 | --- Gas engines                                                                                                                                                                                                   | 5   |
| 8407.9020 | --- Of a kind used for the propulsion of vehicles of chapter 87                                                                                                                                                   | 35  |
| 8407.9090 | --- Other                                                                                                                                                                                                         | 20  |
| 84.08     | <b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).</b>                                                                                                                   |     |
| 8408.1000 | -Marine propulsion engines                                                                                                                                                                                        | 5   |
|           | -Engines of a kind used for the propulsion of vehicles of chapter 87:                                                                                                                                             |     |
| 8408.2010 | --- For agricultural tractors of sub - heading 8701.9020                                                                                                                                                          | 35  |
| 8408.2090 | --- Other                                                                                                                                                                                                         | 35  |
| 8408.9000 | -Other engines                                                                                                                                                                                                    | 20  |
| 84.09     | <b>Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.</b>                                                                                                                   |     |
| 8409.1000 | -For aircraft engines                                                                                                                                                                                             | 5   |
|           | -Other:                                                                                                                                                                                                           |     |
|           | -- suitable for use solely or principally with spark-ignition internal combustion piston engines:                                                                                                                 |     |
| 8409.9111 | ---- Following components for engines as well as of vehicles of heading 87.11;<br>(1) Cylinders<br>(2) Cylinder Blocks<br>(3) Cylinder Liners<br>(4) Crank case and crank case covers<br>(5) Cylinder head covers | 35  |
| 8409.9119 | ---- Other                                                                                                                                                                                                        | 35  |
| 8409.9120 | --- Following parts of engines for vehicles of Chapter 87:                                                                                                                                                        | 35  |
|           | (1) Intake manifold for automotive engines as well as of motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-headings 8703.2113 and 8704.3190                                                   |     |
|           | (2) Cover cylinder head for automotive engines as well as of motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-heading 8703.2113 and 8704.3190                                                |     |
|           | (3) Oil pan, for automotive engines as well as for motor cars of heading 87.03(not exceeding 1200cc) and vehicles of sub-heading 8703.2113 and 8704.3190                                                          |     |
|           | (4) Timing belt cover (Steel Sheet / Plastic) for automotive engines as well as of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193 and 8704.3190                                    |     |
|           | (5) Exhaust manifold (Iron Casting Type) for automotive engines as well as of motor cars of heading 87.03 and vehicles of sub-heading 8703.2113 and 8704.3190                                                     |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                    | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                            | (3) |
|           | (6) Oil strainer for automotive engines as well as of motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.2193 and 8704.3190;                                                                                                                                      |     |
|           | (7) Cover exhaust manifold for engines as well as of motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-headings 8703.2113, 8703.2193 and 8704.3190;                                                                                                                                        |     |
|           | (8) Pipe Water outlet / inlet for engines as well as of motor cars of heading 87.03 (not exceeding 1200cc)                                                                                                                                                                                                     |     |
| 8409.9130 | --- Following components for vehicles of Chapter 87<br>(1) Rings and pistons<br>(2) Cylinder Heads<br>(3) Inlet or exhaust valves                                                                                                                                                                              | 35  |
| 8409.9140 | --- Other parts of engines for vehicles of Chapter 87                                                                                                                                                                                                                                                          | 35  |
| 8409.9150 | --- Parts for marine engines                                                                                                                                                                                                                                                                                   | 5   |
|           | --- Other:                                                                                                                                                                                                                                                                                                     |     |
| 8409.9191 | --- -CNG kits for vehicles of Chapter 87                                                                                                                                                                                                                                                                       | 35  |
| 8409.9192 | --- -Parts for gas engine of heading 8407.9010                                                                                                                                                                                                                                                                 | 5   |
| 8409.9199 | --- -Other                                                                                                                                                                                                                                                                                                     | 35  |
|           | -- Other:                                                                                                                                                                                                                                                                                                      |     |
| 8409.9910 | --- Following parts of engines for vehicles of chapter 87;<br>(1) Rings & Pistons<br>(2) Cylinders<br>(3) Cylinder Blocks<br>(4) Cylinder Heads<br>(5) Cylinder Liners                                                                                                                                         | 35  |
| 8409.9920 | --- Following other parts of engines for vehicles of Chapter 87:                                                                                                                                                                                                                                               | 35  |
|           | (1) Inlet or exhaust valves for agricultural tractors of sub - heading 8701.9020                                                                                                                                                                                                                               |     |
|           | (2) Exhaust manifold, inlet manifold, blanking plate/ cover, scoop / lube oil reservoir, oil pan / sump with base, bracket rocker shaft, with or without support, tappet cover, timing case, Hub for idler gear and timing cover for agricultural tractors of sub - heading 8701.9020 (excluding 4x4 tractors) |     |
|           | (3) Connecting rod cap, tappets / push rods and rocker arm for agricultural tractors (upto 80 HP) of sub - heading 8701.9020.                                                                                                                                                                                  |     |
|           | (4) Piston assembly and parts thereof and connecting rod for agricultural tractors (upto 55HP) of sub - heading 8701.9020.                                                                                                                                                                                     |     |
|           | (5) Rear end housing for agricultural tractors (upto 55HP) of sub - heading 8701.9020.                                                                                                                                                                                                                         |     |
| 8409.9930 | --- Other for engine of motor cars and vehicles                                                                                                                                                                                                                                                                | 35  |
| 8409.9940 | --- Parts for marine engines                                                                                                                                                                                                                                                                                   | 5   |
|           | --- Other:                                                                                                                                                                                                                                                                                                     |     |
| 8409.9991 | --- -CNG kits for vehicles of Chapter 87                                                                                                                                                                                                                                                                       | 35  |
| 8409.9999 | --- -Other                                                                                                                                                                                                                                                                                                     | 10  |
| 84.10     | <b>Hydraulic turbines, water wheels, and regulators therefor.</b>                                                                                                                                                                                                                                              |     |
|           | -Hydraulic turbines and water wheels:                                                                                                                                                                                                                                                                          |     |

| PCT CODE     | DESCRIPTION                                                                                    | CD% |
|--------------|------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                            | (3) |
| 8410.1100    | -- Of a power not exceeding 1,000 kW                                                           | 10  |
| 8410.1200    | -- Of a power exceeding 1,000 kW but not exceeding 10,000 kW                                   | 5   |
| 8410.1300    | -- Of a power exceeding 10,000 kW                                                              | 5   |
|              | -Parts, including regulators:                                                                  |     |
| 8410.9010    | --- For machines of heading 8410.1100                                                          | 10  |
| 8410.9090    | --- Other                                                                                      | 5   |
| <b>84.11</b> | <b>Turbo-jets, turbo-propellers and other gas turbines.</b>                                    |     |
|              | -Turbo-jets:                                                                                   |     |
| 8411.1100    | -- Of a thrust not exceeding 25 kN                                                             | 5   |
| 8411.1200    | -- Of a thrust exceeding 25 kN                                                                 | 5   |
|              | -Turbo-propellers:                                                                             |     |
| 8411.2100    | -- Of a power not exceeding 1,100 kW                                                           | 5   |
| 8411.2200    | -- Of a power exceeding 1,100 kW                                                               | 5   |
|              | -Other gas turbines:                                                                           |     |
| 8411.8100    | -- Of a power not exceeding 5,000 kW                                                           | 5   |
| 8411.8200    | -- Of a power exceeding 5,000 kW                                                               | 5   |
|              | -Parts:                                                                                        |     |
| 8411.9100    | -- Of turbo-jets or turbo-propellers                                                           | 5   |
| 8411.9900    | -- Other                                                                                       | 5   |
| <b>84.12</b> | <b>Other engines and motors.</b>                                                               |     |
| 8412.1000    | -Reaction engines other than turbo-jets                                                        | 5   |
|              | -Hydraulic power engines and motors:                                                           |     |
| 8412.2100    | -- Linear acting (cylinders)                                                                   | 5   |
| 8412.2900    | -- Other                                                                                       | 5   |
|              | -Pneumatic power engines and motors:                                                           |     |
| 8412.3100    | -- Linear acting (cylinders)                                                                   | 5   |
| 8412.3900    | -- Other                                                                                       | 5   |
|              | -Other:                                                                                        |     |
| 8412.8010    | --- Wind engines (wind mills)                                                                  | 5   |
| 8412.8090    | --- Other                                                                                      | 10  |
|              | -Parts:                                                                                        |     |
| 8412.9010    | --- For machines of heading 8412.3900 and 8412.8010                                            | 5   |
| 8412.9020    | --- For machines of heading 8412.1000, 8412.2100, 8412.2900 & 8412.3100                        | 5   |
| 8412.9030    | --- Of wind wheels                                                                             | 5   |
| 8412.9040    | --- Of wind engines                                                                            | 5   |
| 8412.9050    | --- Of hot air engines                                                                         | 5   |
| 8412.9080    | --- Of compressed air engines                                                                  | 5   |
| 8412.9090    | --- Other                                                                                      | 10  |
| <b>84.13</b> | <b>Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.</b>     |     |
|              | -Pumps fitted or designed to be fitted with a measuring device:                                |     |
| 8413.1100    | -- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages | 10  |
|              | -- Other:                                                                                      |     |
| 8413.1910    | --- Pumps for dispensing chemicals, fitted with sensor                                         | 5   |
| 8413.1990    | --- Other                                                                                      | 20  |
| 8413.2000    | -Hand pumps, other than those of subheading 8413.11 or 8413.19                                 | 15  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                     | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                             | (3) |
|           | -Fuel, lubricating or cooling medium pumps for internal combustion piston engines:                                                                                                                                                                                                                                              |     |
| 8413.3010 | --- Diesel fuel injection pumps for vehicles of Chapter 87                                                                                                                                                                                                                                                                      | 35  |
| 8413.3020 | --- Following parts for Vehicles of sub-heading 8701.9020;<br>(1) Oil pump assembly<br>(2) Water pump for internal combustion piston engines                                                                                                                                                                                    | 35  |
| 8413.3030 | --- Following parts of vehicles of Chapter 87;<br>(1) Oil pump assembly for motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-headings 8703.2113 and 8704.3190<br>(2) Water pump for internal combustion piston engines for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113 and 8704.3190 | 35  |
| 8413.3040 | --- Other for the vehicles of chapter 87                                                                                                                                                                                                                                                                                        | 35  |
| 8413.3090 | --- Other                                                                                                                                                                                                                                                                                                                       | 20  |
| 8413.4000 | -Concrete pumps                                                                                                                                                                                                                                                                                                                 | 5   |
| 8413.5000 | -Other reciprocating positive displacement pumps                                                                                                                                                                                                                                                                                | 20  |
| 8413.6000 | -Other rotary positive displacement pumps                                                                                                                                                                                                                                                                                       | 20  |
|           | -Other centrifugal pumps:                                                                                                                                                                                                                                                                                                       |     |
| 8413.7010 | --- Submersible pumps                                                                                                                                                                                                                                                                                                           | 5   |
| 8413.7090 | --- Other                                                                                                                                                                                                                                                                                                                       | 20  |
|           | -Other pumps; liquid elevators:                                                                                                                                                                                                                                                                                                 |     |
|           | -- Pumps:                                                                                                                                                                                                                                                                                                                       |     |
| 8413.8110 | --- Geared pumps                                                                                                                                                                                                                                                                                                                | 5   |
| 8413.8190 | --- Other                                                                                                                                                                                                                                                                                                                       | 20  |
| 8413.8200 | -- Liquid elevators                                                                                                                                                                                                                                                                                                             | 10  |
|           | -Parts:                                                                                                                                                                                                                                                                                                                         |     |
|           | -- Of pumps:                                                                                                                                                                                                                                                                                                                    |     |
| 8413.9110 | --- Stainless steel impellers                                                                                                                                                                                                                                                                                                   | 5   |
| 8413.9120 | --- Stainless steel fabricated laser welded chamber for pump bowl assembly                                                                                                                                                                                                                                                      | 5   |
| 8413.9130 | --- Other parts for machines of headings 8413.1910, 8413.4000 and 8413.8110                                                                                                                                                                                                                                                     | 5   |
| 8413.9140 | --- Other parts for machines of heading 8413.1100                                                                                                                                                                                                                                                                               | 10  |
| 8413.9150 | --- Plunger and other pumps parts for the vehicles of chapter 87                                                                                                                                                                                                                                                                | 35  |
| 8413.9190 | --- Other                                                                                                                                                                                                                                                                                                                       | 20  |
| 8413.9200 | -- Of liquid elevators                                                                                                                                                                                                                                                                                                          | 10  |
| 84.14     | Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.                                                                                                                                                                             |     |
| 8414.1000 | -Vacuum pumps                                                                                                                                                                                                                                                                                                                   | 5   |
| 8414.2000 | -Hand- or foot-operated air pumps                                                                                                                                                                                                                                                                                               | 10  |
|           | -Compressors of a kind used in refrigerating equipment:                                                                                                                                                                                                                                                                         |     |
| 8414.3010 | --- Used with HCFC and non-CFC gases                                                                                                                                                                                                                                                                                            | 5   |
| 8414.3090 | --- Other                                                                                                                                                                                                                                                                                                                       | 10  |
| 8414.4000 | -Air compressors mounted on a wheeled chassis for towing                                                                                                                                                                                                                                                                        | 5   |
|           | -Fans:                                                                                                                                                                                                                                                                                                                          |     |
|           | -- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:                                                                                                                                                                                                     |     |
| 8414.5110 | --- Ceiling fan                                                                                                                                                                                                                                                                                                                 | 35  |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                            | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                    | (3) |
| 8414.5120 | --- Pedestal fan                                                                                                                                                                                       | 35  |
| 8414.5130 | --- Table fan                                                                                                                                                                                          | 35  |
| 8414.5140 | --- Exhaust fan                                                                                                                                                                                        | 35  |
| 8414.5190 | --- Other                                                                                                                                                                                              | 35  |
|           | -- Other:                                                                                                                                                                                              |     |
| 8414.5910 | --- Blowers including portable type with self contained electric motor                                                                                                                                 | 20  |
| 8414.5990 | --- Other                                                                                                                                                                                              | 25  |
| 8414.6000 | -Hoods having a maximum horizontal side not exceeding 120 cm                                                                                                                                           | 20  |
|           | -Other:                                                                                                                                                                                                |     |
| 8414.8010 | --- Piston type air compressors                                                                                                                                                                        | 15  |
| 8414.8020 | --- Screw compressors                                                                                                                                                                                  | 15  |
| 8414.8030 | --- CNG compressors                                                                                                                                                                                    | 15  |
| 8414.8040 | --- Air curtains                                                                                                                                                                                       | 15  |
| 8414.8050 | --- Turbo chargers                                                                                                                                                                                     | 15  |
| 8414.8090 | --- Other                                                                                                                                                                                              | 15  |
|           | -Parts:                                                                                                                                                                                                |     |
| 8414.9010 | --- Of machines of heading 8414.1000 and 8414.3010                                                                                                                                                     | 5   |
| 8414.9020 | --- Of machines of heading 8414.3090                                                                                                                                                                   | 5   |
| 8414.9090 | --- Other                                                                                                                                                                                              | 15  |
| 84.15     | <b>Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.</b> |     |
|           | -Window or wall types, self-contained or "split-system":                                                                                                                                               |     |
| 8415.1010 | --- Window or wall type                                                                                                                                                                                | 35  |
| 8415.1020 | --- Self contained or split type comprising of inner and outer unit whether or not imported separately                                                                                                 | 35  |
| 8415.1030 | --- Tropical MPS multi system unit 5 tonnes capacity and above                                                                                                                                         | 10  |
| 8415.1090 | --- Other                                                                                                                                                                                              | 35  |
|           | -Of a kind used for persons, in motor vehicles:                                                                                                                                                        |     |
| 8415.2010 | --- For motor cars of heading 8703 and vehicles of sub-headings 8703.2113 and 8703.2193                                                                                                                | 35  |
| 8415.2090 | --- Other                                                                                                                                                                                              | 35  |
|           | -Other:                                                                                                                                                                                                |     |
| 8415.8100 | -- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)                                                                                       | 35  |
| 8415.8200 | -- Other, incorporating a refrigerating unit                                                                                                                                                           | 35  |
| 8415.8300 | -- Not incorporating a refrigerating unit                                                                                                                                                              | 35  |
|           | -Parts:                                                                                                                                                                                                |     |
|           | --- Evaporators:                                                                                                                                                                                       |     |
| 8415.9011 | ---- Enamelled and coated for antirust purposes for vehicles of chapter 87                                                                                                                             | 35  |
| 8415.9019 | ---- Other                                                                                                                                                                                             | 15  |
|           | --- Condensers:                                                                                                                                                                                        |     |
| 8415.9021 | ---- For vehicles of chapter 87                                                                                                                                                                        | 35  |
| 8415.9029 | ---- Other                                                                                                                                                                                             | 15  |
| 8415.9030 | --- Covers for inner body.                                                                                                                                                                             | 15  |
|           | --- Other:                                                                                                                                                                                             |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                             | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                     | (3) |
| 8415.9091 | ---- For use with air conditioning machines of PCT headings 8415.2010, 8415.2020, 8415.2030 and 8415.2090                                                                               | 35  |
| 8415.9099 | ---- Other                                                                                                                                                                              | 20  |
| 84.16     | <b>Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.</b> |     |
| 8416.1000 | -Furnace burners for liquid fuel                                                                                                                                                        | 5   |
| 8416.2000 | -Other furnace burners, including combination burners                                                                                                                                   | 5   |
| 8416.3000 | -Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances                                                                               | 5   |
| 8416.9000 | -Parts                                                                                                                                                                                  | 5   |
| 84.17     | <b>Industrial or laboratory furnaces and ovens, including incinerators, non-electric.</b>                                                                                               |     |
|           | -Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals:                                                                                    |     |
| 8417.1010 | --- Kilns                                                                                                                                                                               | 5   |
| 8417.1090 | --- Other                                                                                                                                                                               | 5   |
| 8417.2000 | -Bakery ovens, including biscuit ovens                                                                                                                                                  | 5   |
| 8417.8000 | -Other                                                                                                                                                                                  | 5   |
| 8417.9000 | -Parts                                                                                                                                                                                  | 5   |
| 84.18     | <b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.</b>                      |     |
| 8418.1000 | -Combined refrigerator-freezers, fitted with separate external doors                                                                                                                    | 35  |
|           | - Refrigerators, household type:                                                                                                                                                        |     |
| 8418.2100 | -- Compression-type                                                                                                                                                                     | 35  |
| 8418.2900 | -- Other                                                                                                                                                                                | 35  |
| 8418.3000 | -Freezers of the chest type, not exceeding 800 l capacity                                                                                                                               | 35  |
| 8418.4000 | -Freezers of the upright type, not exceeding 900 l capacity                                                                                                                             | 35  |
| 8418.5000 | - Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment.                             | 35  |
|           | -Other refrigerating or freezing equipment; heat pumps:                                                                                                                                 |     |
| 8418.6100 | -- Heat pumps other than air conditioning machines of heading 84.15.                                                                                                                    | 25  |
|           | -- Other:                                                                                                                                                                               |     |
| 8418.6910 | --- Milk chillers above 3000 litre capacity                                                                                                                                             | 10  |
| 8418.6920 | --- Refrigerating machines with engine fitted on a common base for refrigerator containers                                                                                              | 10  |
| 8418.6990 | --- Other                                                                                                                                                                               | 25  |
|           | -Parts:                                                                                                                                                                                 |     |
| 8418.9100 | -- Furniture designed to receive refrigerating or freezing equipment                                                                                                                    | 25  |
|           | -- Other:                                                                                                                                                                               |     |
| 8418.9910 | --- Evaporators (roll bond type)                                                                                                                                                        | 5   |
| 8418.9920 | --- Wire condensers                                                                                                                                                                     | 5   |
| 8418.9930 | --- Of machine of heading 8418.6910                                                                                                                                                     | 10  |
| 8418.9990 | --- Other                                                                                                                                                                               | 20  |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | CD%<br>(3) |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 84.19           | Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric. |            |
|                 | -Instantaneous or storage water heaters, non-electric:                                                                                                                                                                                                                                                                                                                                                                                                                                                          |            |
| 8419.1100       | -- Instantaneous gas water heaters                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 25         |
| 8419.1900       | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 25         |
| 8419.2000       | -Medical, surgical or laboratory sterilisers                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 5          |
|                 | -Dryers:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |            |
| 8419.3100       | -- For agricultural products                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 5          |
| 8419.3200       | -- For wood, paper pulp, paper or paperboard                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 5          |
| 8419.3900       | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 5          |
| 8419.4000       | -Distilling or rectifying plant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 20         |
| 8419.5000       | -Heat exchange units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 20         |
|                 | -Machinery for liquifying air or other gases:                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |            |
| 8419.6010       | --- Mist eliminator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 5          |
| 8419.6090       | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 5          |
|                 | -Other machinery, plant and equipment:                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |            |
| 8419.8100       | -- For making hot drinks or for cooking or heating food                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 20         |
|                 | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |            |
| 8419.8910       | --- Cooling tower                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 20         |
| 8419.8990       | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 20         |
|                 | -Parts:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            |
| 8419.9010       | --- Of machines of heading 8419.2000, 8419.3100, 8419.3200, 8419.3900 & 8419.6000                                                                                                                                                                                                                                                                                                                                                                                                                               | 5          |
| 8419.9020       | --- Of machine of heading 8419.4000                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 15         |
| 8419.9090       | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 20         |
| 84.20           | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.                                                                                                                                                                                                                                                                                                                                                                                                                  |            |
| 8420.1000       | -Calendering or other rolling machines                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 5          |
|                 | -Parts:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            |
| 8420.9100       | -- Cylinders                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 5          |
| 8420.9900       | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 5          |
| 84.21           | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.                                                                                                                                                                                                                                                                                                                                                                                                |            |
|                 | -Centrifuges, including centrifugal dryers:                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |            |
| 8421.1100       | -- Cream separators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 5          |
| 8421.1200       | -- Clothes-dryers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 20         |
| 8421.1900       | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 5          |
|                 | -Filtering or purifying machinery and apparatus for liquids:                                                                                                                                                                                                                                                                                                                                                                                                                                                    |            |
| 8421.2100       | -- For filtering or purifying water                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 25         |
| 8421.2200       | -- For filtering or purifying beverages other than water                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 15         |
|                 | -- Oil or petrol-filters for internal combustion engines:                                                                                                                                                                                                                                                                                                                                                                                                                                                       |            |
| 8421.2310       | --- For motor cars of heading 87.03, and vehicles of sub-headings 8703.2113, 8704.3190, 8703.3225 and vehicles of heading 87.11 (other than foam type)                                                                                                                                                                                                                                                                                                                                                          | 35         |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                      | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                              | (3) |
| 8421.2320 | --- For vehicles of sub-heading 8701.9020                                                                                                                                                                                                                                                                                                                                        | 35  |
| 8421.2390 | --- Other                                                                                                                                                                                                                                                                                                                                                                        | 35  |
| 8421.2900 | -- Other                                                                                                                                                                                                                                                                                                                                                                         | 25  |
|           | -Filtering or purifying machinery and apparatus for gases:                                                                                                                                                                                                                                                                                                                       |     |
|           | -- Intake air filters for internal combustion engines:                                                                                                                                                                                                                                                                                                                           |     |
| 8421.3110 | --- For motor cars of heading 8703 (not exceeding 800cc), vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3225, 8704.2190, 8704.3190 and vehicles of heading 87.11 (other than foam type)                                                                                                                                                                         | 35  |
| 8421.3190 | --- Other                                                                                                                                                                                                                                                                                                                                                                        | 35  |
|           | -- Other:                                                                                                                                                                                                                                                                                                                                                                        |     |
| 8421.3910 | --- Filter driers used with non-CFC refrigerant gases                                                                                                                                                                                                                                                                                                                            | 5   |
| 8421.3920 | --- Filter driers used with CFC refrigerant gases                                                                                                                                                                                                                                                                                                                                | 10  |
| 8421.3930 | --- Mist eliminator                                                                                                                                                                                                                                                                                                                                                              | 5   |
| 8421.3940 | --- Air filters                                                                                                                                                                                                                                                                                                                                                                  | 25  |
| 8421.3950 | --- Filter bags                                                                                                                                                                                                                                                                                                                                                                  | 25  |
| 8421.3990 | --- Other                                                                                                                                                                                                                                                                                                                                                                        | 25  |
|           | -Parts:                                                                                                                                                                                                                                                                                                                                                                          |     |
|           | -- Of centrifuges, including centrifugal dryers:                                                                                                                                                                                                                                                                                                                                 |     |
| 8421.9110 | --- Of machines of heading 8421.1100 & 8421.1900                                                                                                                                                                                                                                                                                                                                 | 5   |
| 8421.9190 | --- Other                                                                                                                                                                                                                                                                                                                                                                        | 20  |
|           | -- Other:                                                                                                                                                                                                                                                                                                                                                                        |     |
| 8421.9910 | --- Of machine of heading 8421.3910, 8421.3920 & 8421.3930                                                                                                                                                                                                                                                                                                                       | 5   |
| 8421.9990 | --- Other                                                                                                                                                                                                                                                                                                                                                                        | 20  |
| 84.22     | Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages. |     |
|           | -Dish washing machines:                                                                                                                                                                                                                                                                                                                                                          |     |
| 8422.1100 | -- Of the household type                                                                                                                                                                                                                                                                                                                                                         | 15  |
| 8422.1900 | -- Other                                                                                                                                                                                                                                                                                                                                                                         | 15  |
| 8422.2000 | -Machinery for cleaning or drying bottles or other containers                                                                                                                                                                                                                                                                                                                    | 5   |
| 8422.3000 | -Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages                                                                                                                                                                     | 5   |
| 8422.4000 | -Other packing or wrapping machinery (including heat-shrink wrapping machinery)                                                                                                                                                                                                                                                                                                  | 5   |
|           | -Parts:                                                                                                                                                                                                                                                                                                                                                                          |     |
| 8422.9010 | --- Of dish washing machines                                                                                                                                                                                                                                                                                                                                                     | 5   |
| 8422.9090 | --- Other                                                                                                                                                                                                                                                                                                                                                                        | 5   |
| 84.23     | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.                                                                                                                                                                                                      |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                        | (3) |
| 8423.1000 | -Personal weighing machines, including baby scales; household scales                                                                                                                                                                                                       | 5   |
| 8423.2000 | -Scales for continuous weighing of goods on conveyors                                                                                                                                                                                                                      | 5   |
| 8423.3000 | -Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales                                                                                                                                     | 5   |
|           | -Other weighing machinery:                                                                                                                                                                                                                                                 |     |
| 8423.8100 | -- Having a maximum weighing capacity not exceeding 30 kg                                                                                                                                                                                                                  | 5   |
| 8423.8200 | -- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg                                                                                                                                                                                           | 5   |
| 8423.8900 | -- Other                                                                                                                                                                                                                                                                   | 5   |
| 8423.9000 | -Weighing machine weights of all kinds; parts of weighing machinery                                                                                                                                                                                                        | 5   |
| 84.24     | <b>Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.</b> |     |
| 8424.1000 | -Fire extinguishers, whether or not charged                                                                                                                                                                                                                                | 20  |
|           | -Spray guns and similar appliances:                                                                                                                                                                                                                                        |     |
| 8424.2010 | --- For agriculture                                                                                                                                                                                                                                                        | 5   |
| 8424.2020 | --- For industry                                                                                                                                                                                                                                                           | 10  |
| 8424.2090 | --- Other                                                                                                                                                                                                                                                                  | 20  |
| 8424.3000 | -Steam or sand blasting machines and similar jet projecting machines                                                                                                                                                                                                       | 5   |
|           | -Other appliances:                                                                                                                                                                                                                                                         |     |
| 8424.8100 | -- Agricultural or horticultural                                                                                                                                                                                                                                           | 5   |
| 8424.8900 | -- Other                                                                                                                                                                                                                                                                   | 5   |
|           | -Parts:                                                                                                                                                                                                                                                                    |     |
| 8424.9010 | --- Of machines of heading 8424.2010, 8424.3000 & 8424.8100                                                                                                                                                                                                                | 5   |
| 8424.9090 | --- Other                                                                                                                                                                                                                                                                  | 5   |
| 84.25     | <b>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.</b>                                                                                                                                                                                       |     |
|           | -Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:                                                                                                                                                                            |     |
| 8425.1100 | -- Powered by electric motor                                                                                                                                                                                                                                               | 5   |
| 8425.1900 | -- Other                                                                                                                                                                                                                                                                   | 5   |
|           | -Other winches; capstans:                                                                                                                                                                                                                                                  |     |
| 8425.3100 | -- Powered by electric motor                                                                                                                                                                                                                                               | 5   |
| 8425.3900 | -- Other                                                                                                                                                                                                                                                                   | 5   |
|           | -Jacks; hoists of a kind used for raising vehicles:                                                                                                                                                                                                                        |     |
| 8425.4100 | -- Built-in jacking systems of a type used in garages                                                                                                                                                                                                                      | 5   |
| 8425.4200 | -- Other jacks and hoists, hydraulic                                                                                                                                                                                                                                       | 10  |
| 8425.4900 | -- Other                                                                                                                                                                                                                                                                   | 35  |
| 84.26     | <b>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.</b>                                                                                                                                     |     |
|           | -Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:                                                                                                                                                |     |

| PCT CODE  | DESCRIPTION                                                                                                                                              | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                      | (3) |
|           | -- Overhead travelling cranes on fixed support:                                                                                                          |     |
| 8426.1110 | --- Not exceeding 400 metric ton                                                                                                                         | 10  |
| 8426.1190 | --- Other                                                                                                                                                | 5   |
|           | -- Mobile lifting frames on tyres and straddle carriers:                                                                                                 |     |
| 8426.1210 | --- Not exceeding 20 t                                                                                                                                   | 5   |
| 8426.1290 | --- Other                                                                                                                                                | 5   |
|           | -- Other:                                                                                                                                                |     |
| 8426.1910 | --- Upto 400 metric ton                                                                                                                                  | 5   |
| 8426.1990 | --- Other                                                                                                                                                | 5   |
| 8426.2000 | -Tower cranes                                                                                                                                            | 5   |
| 8426.3000 | -Portal or pedestal jib cranes                                                                                                                           | 5   |
|           | -Other machinery, self-propelled:                                                                                                                        |     |
| 8426.4100 | -- On tyres                                                                                                                                              | 5   |
| 8426.4900 | -- Other                                                                                                                                                 | 5   |
|           | -Other machinery:                                                                                                                                        |     |
| 8426.9100 | -- Designed for mounting on road vehicles                                                                                                                | 10  |
| 8426.9900 | -- Other                                                                                                                                                 | 15  |
| 84.27     | Fork-lift trucks; other works trucks fitted with lifting or handling equipment.                                                                          |     |
| 8427.1000 | -Self-propelled trucks powered by an electric motor                                                                                                      | 5   |
|           | -Other self-propelled trucks:                                                                                                                            |     |
| 8427.2010 | --- Of a capacity not exceeding 3 ton                                                                                                                    | 5   |
| 8427.2090 | --- Other                                                                                                                                                | 5   |
| 8427.9000 | -Other trucks                                                                                                                                            | 5   |
| 84.28     | Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).                                         |     |
|           | -Lifts and skip hoists:                                                                                                                                  |     |
| 8428.1010 | --- Passenger lifts                                                                                                                                      | 5   |
| 8428.1020 | --- Skip hoists                                                                                                                                          | 5   |
| 8428.2000 | -Pneumatic elevators and conveyors                                                                                                                       | 5   |
|           | -Other continuous-action elevators and conveyors, for goods or materials:                                                                                |     |
| 8428.3100 | -- Specially designed for underground use                                                                                                                | 5   |
| 8428.3200 | -- Other, bucket type                                                                                                                                    | 5   |
| 8428.3300 | -- Other, belt type                                                                                                                                      | 5   |
|           | -- Other:                                                                                                                                                |     |
| 8428.3910 | --- For cement plants                                                                                                                                    | 5   |
| 8428.3990 | --- Other                                                                                                                                                | 5   |
| 8428.4000 | -Escalators and moving walkways                                                                                                                          | 5   |
| 8428.6000 | -Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars                                                                              | 5   |
|           | -Other machinery:                                                                                                                                        |     |
| 8428.9010 | --- Hydraulic lift assembly / lift body (other than electronically controlled) for agricultural tractors of sub heading 8701.9020                        | 35  |
| 8428.9020 | --- Hydraulic lift assembly / lift body (other than electronically controlled) for other vehicles                                                        | 35  |
| 8428.9090 | --- Other                                                                                                                                                | 5   |
| 84.29     | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers. |     |
|           | -Bulldozers and angledozers:                                                                                                                             |     |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                                                | CD%<br>(3) |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 8429.1100       | -- Track laying                                                                                                                                                                                                   | 5          |
| 8429.1900       | -- Other                                                                                                                                                                                                          | 5          |
| 8429.2000       | -Graders and levellers                                                                                                                                                                                            | 5          |
| 8429.3000       | -Scrapers                                                                                                                                                                                                         | 5          |
| 8429.4000       | -Tamping machines and road rollers                                                                                                                                                                                | 5          |
|                 | -Mechanical shovels, excavators and shovel loaders:                                                                                                                                                               |            |
| 8429.5100       | -- Front-end shovel loaders                                                                                                                                                                                       | 5          |
| 8429.5200       | -- Machinery with a 360o revolving superstructure                                                                                                                                                                 | 5          |
| 8429.5900       | -- Other                                                                                                                                                                                                          | 5          |
| 84.30           | <b>Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.</b> |            |
| 8430.1000       | -Pile-drivers and pile extractors                                                                                                                                                                                 | 5          |
| 8430.2000       | -Snow-ploughs and snow-blowers                                                                                                                                                                                    | 5          |
|                 | -Coal or rock cutters and tunnelling machinery:                                                                                                                                                                   |            |
| 8430.3100       | -- Self propelled                                                                                                                                                                                                 | 5          |
| 8430.3900       | -- Other                                                                                                                                                                                                          | 5          |
|                 | -Other boring or sinking machinery:                                                                                                                                                                               |            |
| 8430.4100       | -- Self-propelled                                                                                                                                                                                                 | 5          |
| 8430.4900       | -- Other                                                                                                                                                                                                          | 5          |
| 8430.5000       | -Other machinery, self-propelled                                                                                                                                                                                  | 5          |
|                 | -Other machinery, not self-propelled:                                                                                                                                                                             |            |
| 8430.6100       | -- Tamping or compacting machinery                                                                                                                                                                                | 5          |
| 8430.6900       | -- Other                                                                                                                                                                                                          | 5          |
| 84.31           | <b>Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.</b>                                                                                                                |            |
| 8431.1000       | -Of machinery of heading 84.25                                                                                                                                                                                    | 5          |
| 8431.2000       | -Of machinery of heading 84.27                                                                                                                                                                                    | 5          |
|                 | -Of machinery of heading 84.28:                                                                                                                                                                                   |            |
| 8431.3100       | -- Of lifts, skip hoists or escalators                                                                                                                                                                            | 5          |
| 8431.3900       | -- Other                                                                                                                                                                                                          | 5          |
|                 | -Of machinery of heading 84.26, 84.29 or 84.30:                                                                                                                                                                   |            |
| 8431.4100       | -- Buckets, shovels, grabs and grips                                                                                                                                                                              | 5          |
| 8431.4200       | -- Bulldozer or angledozer blades                                                                                                                                                                                 | 5          |
| 8431.4300       | -- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49                                                                                                                                         | 5          |
| 8431.4900       | -- Other                                                                                                                                                                                                          | 5          |
| 84.32           | <b>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.</b>                                                                                      |            |
|                 | -Ploughs:                                                                                                                                                                                                         |            |
| 8432.1010       | --- Chisel ploughs                                                                                                                                                                                                | 5          |
| 8432.1090       | --- Other                                                                                                                                                                                                         | 5          |
|                 | -Harrows, scarifiers, cultivators, weeders and hoes:                                                                                                                                                              |            |
| 8432.2100       | -- Disc harrows                                                                                                                                                                                                   | 5          |
|                 | -- Other:                                                                                                                                                                                                         |            |
| 8432.2910       | --- Cultivators                                                                                                                                                                                                   | 5          |
| 8432.2990       | --- Other                                                                                                                                                                                                         | 5          |
|                 | -Seeders, planters and transplanters:                                                                                                                                                                             |            |
| 8432.3010       | --- Seeding drills                                                                                                                                                                                                | 5          |
| 8432.3090       | --- Other                                                                                                                                                                                                         | 5          |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                           | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                   | (3) |
| 8432.4000 | -Manure spreaders and fertiliser distributors                                                                                                                                                                         | 5   |
|           | -Other machinery:                                                                                                                                                                                                     |     |
| 8432.8010 | - - - Rotavators                                                                                                                                                                                                      | 5   |
| 8432.8090 | - - - Other                                                                                                                                                                                                           | 5   |
| 8432.9000 | -Parts                                                                                                                                                                                                                | 5   |
| 84.33     | Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37. |     |
|           | -Mowers for lawns, parks or sports-grounds:                                                                                                                                                                           |     |
| 8433.1100 | - - Powered, with the cutting device rotating in a horizontal plane                                                                                                                                                   | 5   |
| 8433.1900 | - - Other                                                                                                                                                                                                             | 5   |
| 8433.2000 | -Other mowers, including cutters bars for tractor mounting                                                                                                                                                            | 5   |
| 8433.3000 | -Other haymaking machinery                                                                                                                                                                                            | 5   |
| 8433.4000 | -Straw or fodder balers, including pick-up balers                                                                                                                                                                     | 5   |
|           | -Other harvesting machinery; threshing machinery:                                                                                                                                                                     |     |
| 8433.5100 | - - Combine harvester-threshers                                                                                                                                                                                       | 5   |
| 8433.5200 | - - Other threshing machinery                                                                                                                                                                                         | 5   |
| 8433.5300 | - - Root or tuber harvesting machines                                                                                                                                                                                 | 5   |
| 8433.5900 | - - Other                                                                                                                                                                                                             | 5   |
| 8433.6000 | -Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce                                                                                                                                  | 5   |
| 8433.9000 | -Parts                                                                                                                                                                                                                | 5   |
| 84.34     | Milking machines and dairy machinery.                                                                                                                                                                                 |     |
| 8434.1000 | -Milking machines                                                                                                                                                                                                     | 5   |
| 8434.2000 | -Dairy machinery                                                                                                                                                                                                      | 5   |
| 8434.9000 | -Parts                                                                                                                                                                                                                | 5   |
| 84.35     | Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.                                                                                                    |     |
|           | -Machinery:                                                                                                                                                                                                           |     |
| 8435.1010 | - - - For beverage manufacturing                                                                                                                                                                                      | 5   |
| 8435.1090 | - - - Other                                                                                                                                                                                                           | 5   |
| 8435.9000 | -Parts                                                                                                                                                                                                                | 5   |
| 84.36     | Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.                      |     |
| 8436.1000 | -Machinery for preparing animal feeding stuffs                                                                                                                                                                        | 5   |
|           | -Poultry-keeping machinery; poultry incubators and brooders:                                                                                                                                                          |     |
| 8436.2100 | - - Poultry incubators and brooders                                                                                                                                                                                   | 5   |
| 8436.2900 | - - Other                                                                                                                                                                                                             | 5   |
| 8436.8000 | -Other machinery                                                                                                                                                                                                      | 5   |
|           | -Parts:                                                                                                                                                                                                               |     |
| 8436.9100 | - - Of poultry-keeping machinery or poultry incubators and brooders                                                                                                                                                   | 5   |
| 8436.9900 | - - Other                                                                                                                                                                                                             | 5   |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                              | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                      | (3) |
| 84.37     | <b>Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.</b>        |     |
| 8437.1000 | -Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables                                                                                                                                                    | 5   |
| 8437.8000 | -Other machinery                                                                                                                                                                                                                         | 5   |
| 8437.9000 | -Parts                                                                                                                                                                                                                                   | 5   |
| 84.38     | <b>Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.</b> |     |
| 8438.1000 | -Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products                                                                                                                                           | 5   |
| 8438.2000 | -Machinery for the manufacture of confectionery, cocoa or chocolate                                                                                                                                                                      | 5   |
|           | -Machinery for sugar manufacture:                                                                                                                                                                                                        |     |
| 8438.3010 | --- For sugarcane crushers                                                                                                                                                                                                               | 5   |
| 8438.3090 | --- Other                                                                                                                                                                                                                                | 5   |
| 8438.4000 | -Brewery machinery                                                                                                                                                                                                                       | 20  |
| 8438.5000 | -Machinery for the preparation of meat or poultry                                                                                                                                                                                        | 5   |
| 8438.6000 | -Machinery for the preparation of fruits, nuts or vegetables                                                                                                                                                                             | 5   |
|           | -Other machinery:                                                                                                                                                                                                                        |     |
| 8438.8010 | --- For cereal food manufacture                                                                                                                                                                                                          | 5   |
| 8438.8020 | --- For fish preparation                                                                                                                                                                                                                 | 5   |
| 8438.8090 | --- Other                                                                                                                                                                                                                                | 5   |
|           | -Parts:                                                                                                                                                                                                                                  |     |
| 8438.9010 | --- Of machines of heading 8438.3000 and 8438.4000                                                                                                                                                                                       | 10  |
| 8438.9090 | --- Other                                                                                                                                                                                                                                | 5   |
| 84.39     | <b>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.</b>                                                                                                                          |     |
| 8439.1000 | -Machinery for making pulp of fibrous cellulosic material                                                                                                                                                                                | 5   |
| 8439.2000 | -Machinery for making paper or paperboard                                                                                                                                                                                                | 5   |
| 8439.3000 | -Machinery for finishing paper or paperboard                                                                                                                                                                                             | 5   |
|           | -Parts:                                                                                                                                                                                                                                  |     |
| 8439.9100 | -- Of machinery for making pulp of fibrous cellulosic material                                                                                                                                                                           | 5   |
| 8439.9900 | -- Other                                                                                                                                                                                                                                 | 5   |
| 84.40     | <b>Book-binding machinery, including book-sewing machines.</b>                                                                                                                                                                           |     |
| 8440.1000 | -Machinery                                                                                                                                                                                                                               | 5   |
| 8440.9000 | -Parts                                                                                                                                                                                                                                   | 5   |
| 84.41     | <b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.</b>                                                                                                                           |     |
| 8441.1000 | -Cutting machines                                                                                                                                                                                                                        | 5   |
| 8441.2000 | -Machines for making bags, sacks or envelopes                                                                                                                                                                                            | 10  |
| 8441.3000 | -Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding                                                                                                                                   | 10  |
| 8441.4000 | -Machines for moulding articles in paper pulp, paper or paperboard                                                                                                                                                                       | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                         | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                 | (3) |
| 8441.8000 | -Other machinery                                                                                                                                                                                                                                                                                                                                    | 10  |
|           | -Parts:                                                                                                                                                                                                                                                                                                                                             |     |
| 8441.9010 | --- Of machines of heading 8441.1000 & 8441.4000                                                                                                                                                                                                                                                                                                    | 5   |
| 8441.9090 | --- Other                                                                                                                                                                                                                                                                                                                                           | 5   |
| 84.42     | <b>Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65), for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).</b> |     |
| 8442.3000 | -Machinery, apparatus and equipment                                                                                                                                                                                                                                                                                                                 | 5   |
| 8442.4000 | -Parts of the foregoing machinery, apparatus or equipment                                                                                                                                                                                                                                                                                           | 5   |
| 8442.5000 | - Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).                                                                                                                                                                            | 5   |
| 84.43     | <b>Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.</b>                                                                                                          |     |
|           | - Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 :                                                                                                                                                                                                                               |     |
| 8443.1100 | -- Offset printing machinery, reel-fed                                                                                                                                                                                                                                                                                                              | 5   |
| 8443.1200 | -- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)                                                                                                                                                                                  | 5   |
| 8443.1300 | -- Other offset printing machinery                                                                                                                                                                                                                                                                                                                  | 5   |
| 8443.1400 | -- Letterpress printing machinery, reel fed, excluding flexographic printing                                                                                                                                                                                                                                                                        | 5   |
| 8443.1500 | -- Letterpress printing machinery, other than reel fed, excluding flexographic printing                                                                                                                                                                                                                                                             | 5   |
| 8443.1600 | -- Flexographic printing machinery                                                                                                                                                                                                                                                                                                                  | 5   |
| 8443.1700 | --- Gravure printing machinery                                                                                                                                                                                                                                                                                                                      | 5   |
|           | --- Other:                                                                                                                                                                                                                                                                                                                                          |     |
| 8443.1910 | ---- Hot stamping machines                                                                                                                                                                                                                                                                                                                          | 5   |
| 8443.1920 | ---- Label printing/embossing machines                                                                                                                                                                                                                                                                                                              | 5   |
| 8443.1930 | ---- Flat bed printing presses                                                                                                                                                                                                                                                                                                                      | 5   |
| 8443.1940 | ---- Proof presses                                                                                                                                                                                                                                                                                                                                  | 5   |
|           | ---- Machinery for printing repetitive word or design or colour:                                                                                                                                                                                                                                                                                    |     |
| 8443.1951 | ---- -On cotton textile                                                                                                                                                                                                                                                                                                                             | 5   |
| 8443.1959 | ---- -Other                                                                                                                                                                                                                                                                                                                                         | 5   |
| 8443.1990 | ---- Other                                                                                                                                                                                                                                                                                                                                          | 5   |
|           | - Other printers, copying machines and facsimile machines, whether or not combined :                                                                                                                                                                                                                                                                |     |
| 8443.3100 | --- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network                                                                                                                                                               | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                              | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                      | (3) |
|           | -- Other, capable of connecting to an automatic data processing machine or to a network:                                                                                                                                                                                                 |     |
| 8443.3210 | --- Dot matrix printers                                                                                                                                                                                                                                                                  | 0   |
| 8443.3220 | --- Ink jet printers                                                                                                                                                                                                                                                                     | 0   |
| 8443.3230 | --- Laser jet printers                                                                                                                                                                                                                                                                   | 0   |
| 8443.3240 | --- Line printer                                                                                                                                                                                                                                                                         | 0   |
| 8443.3250 | --- Letter quality daisy wheel printer                                                                                                                                                                                                                                                   | 0   |
| 8443.3260 | --- Facsimile machine                                                                                                                                                                                                                                                                    | 5   |
| 8443.3290 | --- Other                                                                                                                                                                                                                                                                                | 0   |
|           | -- Other:                                                                                                                                                                                                                                                                                |     |
| 8443.3910 | -- Photocopying apparatus                                                                                                                                                                                                                                                                | 5   |
| 8443.3990 | --- Other                                                                                                                                                                                                                                                                                | 5   |
|           | - Parts and accessories:                                                                                                                                                                                                                                                                 |     |
| 8443.9100 | -- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42                                                                                                                                            | 5   |
|           | -- Other:                                                                                                                                                                                                                                                                                |     |
| 8443.9910 | --- Automatic documents feeders of copying machines                                                                                                                                                                                                                                      | 5   |
| 8443.9920 | --- Paper feeders of copying machines                                                                                                                                                                                                                                                    | 5   |
| 8443.9930 | --- Sorters of copying machines                                                                                                                                                                                                                                                          | 5   |
| 8443.9940 | --- Other parts of copying machines                                                                                                                                                                                                                                                      | 5   |
| 8443.9950 | --- Toner and ink cartridges for computer printers excluding disposable type                                                                                                                                                                                                             | 0   |
| 8443.9990 | --- Other                                                                                                                                                                                                                                                                                | 5   |
| 8444.0000 | Machines for extruding, drawing, texturing or cutting man-made textile materials.                                                                                                                                                                                                        | 5   |
| 84.45     | Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47. |     |
|           | -Machines for preparing textile fibres:                                                                                                                                                                                                                                                  |     |
| 8445.1100 | -- Carding machines                                                                                                                                                                                                                                                                      | 5   |
| 8445.1200 | -- Combing machines                                                                                                                                                                                                                                                                      | 5   |
| 8445.1300 | -- Drawing or roving machines                                                                                                                                                                                                                                                            | 5   |
|           | -- Other:                                                                                                                                                                                                                                                                                |     |
| 8445.1910 | --- Blow room machinery                                                                                                                                                                                                                                                                  | 5   |
| 8445.1990 | --- Other                                                                                                                                                                                                                                                                                | 5   |
| 8445.2000 | -Textile spinning machines                                                                                                                                                                                                                                                               | 5   |
| 8445.3000 | -Textile doubling or twisting machines                                                                                                                                                                                                                                                   | 5   |
|           | -Textile winding (including weft-winding) or reeling machines:                                                                                                                                                                                                                           |     |
| 8445.4010 | --- Weft winding machines                                                                                                                                                                                                                                                                | 5   |
| 8445.4020 | --- Cone/bobbin winding machines                                                                                                                                                                                                                                                         | 5   |
| 8445.4030 | --- Reeling machines                                                                                                                                                                                                                                                                     | 5   |
| 8445.4090 | --- Other                                                                                                                                                                                                                                                                                | 5   |
| 8445.9000 | -Other                                                                                                                                                                                                                                                                                   | 5   |
| 84.46     | Weaving machines (looms).                                                                                                                                                                                                                                                                |     |
| 8446.1000 | -For weaving fabrics of a width not exceeding 30cm                                                                                                                                                                                                                                       | 15  |
|           | -For weaving fabrics of a width exceeding 30 cm, shuttle type:                                                                                                                                                                                                                           |     |
| 8446.2100 | -- Power looms                                                                                                                                                                                                                                                                           | 20  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                         | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (3) |
| 8446.2900 | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 5   |
| 8446.3000 | -For weaving fabrics of a width exceeding 30 cm, shuttleless type                                                                                                                                                                                                                                                                                                                                                                                                   | 5   |
| 84.47     | <b>Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.</b>                                                                                                                                                                                                                                                                                                   |     |
|           | -Circular knitting machines:                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |
| 8447.1100 | -- With cylinder diameter not exceeding 165 mm                                                                                                                                                                                                                                                                                                                                                                                                                      | 5   |
| 8447.1200 | -- With cylinder diameter exceeding 165 mm                                                                                                                                                                                                                                                                                                                                                                                                                          | 5   |
| 8447.2000 | -Flat knitting machines; stitch-bonding machines                                                                                                                                                                                                                                                                                                                                                                                                                    | 5   |
|           | -Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                             |     |
| 8447.9010 | --- Multi head embroidery machines                                                                                                                                                                                                                                                                                                                                                                                                                                  | 5   |
| 8447.9090 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 5   |
| 84.48     | <b>Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).</b> |     |
|           | -Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:                                                                                                                                                                                                                                                                                                                                                                                          |     |
| 8448.1100 | -- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith                                                                                                                                                                                                                                                                                                                                                                 | 5   |
| 8448.1900 | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 5   |
| 8448.2000 | -Parts and accessories of machines of heading 84.44 or of their auxiliary machinery                                                                                                                                                                                                                                                                                                                                                                                 | 5   |
|           | -Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:                                                                                                                                                                                                                                                                                                                                                                                |     |
|           | -- Card clothing:                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |
| 8448.3110 | --- Tops and flats                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 15  |
| 8448.3190 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 10  |
| 8448.3200 | -- Of machines for preparing textile fibres, other than card clothing                                                                                                                                                                                                                                                                                                                                                                                               | 5   |
|           | -- Spindles, spindle flyers, spinning rings and ring travellers:                                                                                                                                                                                                                                                                                                                                                                                                    |     |
| 8448.3310 | --- Spindle flyers and ring travellers                                                                                                                                                                                                                                                                                                                                                                                                                              | 5   |
| 8448.3320 | --- Spindles                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 5   |
| 8448.3330 | --- Spinning rings                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 20  |
| 8448.3900 | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 5   |
|           | -Parts and accessories of weaving machines (looms) or of their auxiliary machinery:                                                                                                                                                                                                                                                                                                                                                                                 |     |
|           | -- Reeds for looms, healds and heald-frames:                                                                                                                                                                                                                                                                                                                                                                                                                        |     |
| 8448.4210 | --- Reeds                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 20  |
| 8448.4290 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 10  |
|           | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |
| 8448.4910 | --- Shuttles                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 5   |
| 8448.4990 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 10  |
|           | -Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:                                                                                                                                                                                                                                                                                                                                                                                |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3) |
| 8448.5100 | -- Sinkers, needles and other articles used in forming stitches                                                                                                                                                                                                                                                                                                                                                                                                               | 5   |
| 8448.5900 | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 5   |
| 8449.0000 | Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.                                                                                                                                                                                                                                                                                                                  | 5   |
| 84.50     | Household or laundry-type washing machines, including machines which both wash and dry.                                                                                                                                                                                                                                                                                                                                                                                       |     |
|           | -Machines, each of a dry linen capacity not exceeding 10 kg:                                                                                                                                                                                                                                                                                                                                                                                                                  |     |
| 8450.1100 | -- Fully-automatic machines                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 35  |
| 8450.1200 | -- Other machines, with built-in centrifugal drier                                                                                                                                                                                                                                                                                                                                                                                                                            | 35  |
| 8450.1900 | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 35  |
| 8450.2000 | -Machines, each of a dry linen capacity exceeding 10 kg                                                                                                                                                                                                                                                                                                                                                                                                                       | 35  |
| 8450.9000 | -Parts                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 35  |
| 84.51     | Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics. |     |
| 8451.1000 | -Dry-cleaning machines                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 5   |
|           | -Drying machines                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |
| 8451.2100 | -- Each of a dry linen capacity not exceeding 10 kg                                                                                                                                                                                                                                                                                                                                                                                                                           | 5   |
| 8451.2900 | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 5   |
| 8451.3000 | -Ironing machines and presses (including fusing presses)                                                                                                                                                                                                                                                                                                                                                                                                                      | 5   |
|           | -Washing, bleaching or dyeing machines:                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |
| 8451.4010 | --- Washing machine                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 5   |
| 8451.4020 | --- Bleaching machine                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 5   |
| 8451.4030 | --- Dyeing machine                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 5   |
| 8451.5000 | -Machines for reeling, unreeling, folding, cutting or pinking textile fabrics                                                                                                                                                                                                                                                                                                                                                                                                 | 5   |
|           | -Other machinery:                                                                                                                                                                                                                                                                                                                                                                                                                                                             |     |
| 8451.8010 | --- Coating or laminating machine                                                                                                                                                                                                                                                                                                                                                                                                                                             | 5   |
| 8451.8020 | --- Machinery for pressing                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 5   |
| 8451.8030 | --- Dressing and finishing machine                                                                                                                                                                                                                                                                                                                                                                                                                                            | 5   |
| 8451.8040 | --- Mercerizing machine                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 5   |
| 8451.8050 | --- Sanforizing machines                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 5   |
| 8451.8060 | --- Stentering machines                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 5   |
| 8451.8070 | --- Shrinking machines                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 5   |
| 8451.8090 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 5   |
| 8451.9000 | -Parts                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 5   |
| 84.52     | Sewing machines, other than book-sewing machines of heading 84.40; Furniture, bases and covers specially designed for sewing machines; sewing machine needles.                                                                                                                                                                                                                                                                                                                |     |
|           | -Sewing machines of the household type:                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |
| 8452.1010 | --- In ckd/skd condition                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 20  |
| 8452.1090 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 20  |
|           | -Other sewing machines:                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                       | CD% |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                               | (3) |
| 8452.2100    | -- Automatic units                                                                                                                                                                                                | 5   |
| 8452.2900    | -- Other                                                                                                                                                                                                          | 5   |
| 8452.3000    | -Sewing machine needles                                                                                                                                                                                           | 5   |
| 8452.4000    | -Furniture, bases and covers for sewing machines and parts thereof                                                                                                                                                | 10  |
|              | -Other parts of sewing machines:                                                                                                                                                                                  |     |
| 8452.9010    | --- Of machine of heading 8452.1090                                                                                                                                                                               | 10  |
| 8452.9090    | --- Other                                                                                                                                                                                                         | 5   |
| <b>84.53</b> | <b>Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.</b>                          |     |
| 8453.1000    | -Machinery for preparing, tanning or working hides, skins or leather                                                                                                                                              | 5   |
| 8453.2000    | -Machinery for making or repairing footwear                                                                                                                                                                       | 5   |
| 8453.8000    | -Other machinery                                                                                                                                                                                                  | 5   |
| 8453.9000    | -Parts                                                                                                                                                                                                            | 5   |
| <b>84.54</b> | <b>Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.</b>                                                                                                 |     |
| 8454.1000    | -Converters                                                                                                                                                                                                       | 5   |
| 8454.2000    | -Ingot moulds and ladles                                                                                                                                                                                          | 5   |
| 8454.3000    | -Casting machines                                                                                                                                                                                                 | 5   |
| 8454.9000    | -Parts                                                                                                                                                                                                            | 5   |
| <b>84.55</b> | <b>Metal-rolling mills and rolls therefor.</b>                                                                                                                                                                    |     |
| 8455.1000    | -Tube mills                                                                                                                                                                                                       | 5   |
|              | -Other rolling mills:                                                                                                                                                                                             |     |
| 8455.2100    | -- Hot or combination hot and cold                                                                                                                                                                                | 5   |
| 8455.2200    | -- Cold                                                                                                                                                                                                           | 5   |
|              | -Rolls for rolling mills:                                                                                                                                                                                         |     |
| 8455.3010    | --- Cast iron rolls of a diameter not exceeding 91.44 cm (36")                                                                                                                                                    | 5   |
| 8455.3090    | --- Other                                                                                                                                                                                                         | 5   |
| 8455.9000    | -Other parts                                                                                                                                                                                                      | 5   |
| <b>84.56</b> | <b>Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.</b> |     |
|              | -Operated by laser or other light or photon beam processes:                                                                                                                                                       |     |
| 8456.1010    | --- Machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers                                                                    | 5   |
| 8456.1090    | --- Other                                                                                                                                                                                                         | 5   |
|              | -Operated by ultrasonic processes:                                                                                                                                                                                |     |
| 8456.2010    | --- Machines for dry-etching patterns on semiconductor materials                                                                                                                                                  | 5   |
| 8456.2020    | --- Apparatus for stripping or cleaning semiconductor wafers                                                                                                                                                      | 5   |
| 8456.2090    | --- Other                                                                                                                                                                                                         | 5   |
| 8456.3000    | -Operated by electro-discharge processes                                                                                                                                                                          | 5   |
| 8456.9000    | -Other                                                                                                                                                                                                            | 5   |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                         | CD% |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                 | (3) |
| <b>84.57</b> | <b>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.</b>                                                                       |     |
| 8457.1000    | -Machining centres                                                                                                                                                                                  | 5   |
| 8457.2000    | -Unit construction machines (single station)                                                                                                                                                        | 5   |
| 8457.3000    | -Multi-station transfer machines                                                                                                                                                                    | 5   |
| <b>84.58</b> | <b>Lathes (including turning centres) for removing metal.</b>                                                                                                                                       |     |
|              | -Horizontal lathes:                                                                                                                                                                                 |     |
| 8458.1100    | - - Numerically controlled                                                                                                                                                                          | 5   |
| 8458.1900    | - - Other                                                                                                                                                                                           | 5   |
|              | -Other lathes:                                                                                                                                                                                      |     |
| 8458.9100    | - - Numerically controlled                                                                                                                                                                          | 5   |
| 8458.9900    | - - Other                                                                                                                                                                                           | 5   |
| <b>84.59</b> | <b>Machine-tools (Including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.</b> |     |
| 8459.1000    | -Way-type unit head machines                                                                                                                                                                        | 5   |
|              | -Other drilling machines:                                                                                                                                                                           |     |
| 8459.2100    | - - Numerically controlled                                                                                                                                                                          | 5   |
|              | - - Other:                                                                                                                                                                                          |     |
| 8459.2910    | - - - Drilling machines with drilling capacity upto 62 mm in cast iron and 50 mm in steel                                                                                                           | 5   |
| 8459.2990    | - - - Other                                                                                                                                                                                         | 5   |
|              | -Other boring-milling machines:                                                                                                                                                                     |     |
| 8459.3100    | - - Numerically controlled                                                                                                                                                                          | 5   |
|              | - - Other:                                                                                                                                                                                          |     |
| 8459.3910    | - - - Vertical copy boring and milling machine with drilling capacity in steel upto 25 mm                                                                                                           | 5   |
| 8459.3990    | - - - Other                                                                                                                                                                                         | 5   |
|              | -Other boring machines:                                                                                                                                                                             |     |
| 8459.4010    | - - - Numerically controlled                                                                                                                                                                        | 5   |
| 8459.4090    | - - - Other                                                                                                                                                                                         | 5   |
|              | -Milling machines, knee-type:                                                                                                                                                                       |     |
| 8459.5100    | - - Numerically controlled                                                                                                                                                                          | 5   |
|              | - - Other:                                                                                                                                                                                          |     |
| 8459.5910    | - - - Horizontal, vertical or universal versions with longitudinal traverser upto 810 mm and table size upto 1300 x 300 mm                                                                          | 5   |
| 8459.5990    | - - - Other                                                                                                                                                                                         | 5   |
|              | -Other milling machines:                                                                                                                                                                            |     |
| 8459.6100    | - - Numerically controlled                                                                                                                                                                          | 5   |
|              | - - Other:                                                                                                                                                                                          |     |
| 8459.6910    | - - - Vertical turret(Bridgeport type) milling machine with long travel 750 mm, vertical travel 400 mm and cross travel 300 mm                                                                      | 5   |
| 8459.6920    | - - - Universal engraving machine with clamping area 500 x 200 mm with pantograph ratio from 1:1 to 1:50                                                                                            | 5   |
| 8459.6990    | - - - Other                                                                                                                                                                                         | 5   |
|              | -Other threading or tapping machines:                                                                                                                                                               |     |
| 8459.7010    | - - - Numerically controlled                                                                                                                                                                        | 5   |
| 8459.7090    | - - - Other                                                                                                                                                                                         | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                      | DD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                              | (3) |
| 84.60     | Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.                          |     |
|           | -Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:                                                                                                                                                                      |     |
| 8460.1100 | -- Numerically controlled                                                                                                                                                                                                                                                                        | 5   |
| 8460.1900 | -- Other                                                                                                                                                                                                                                                                                         | 5   |
|           | -Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:                                                                                                                                                                             |     |
| 8460.2100 | -- Numerically controlled                                                                                                                                                                                                                                                                        | 5   |
| 8460.2900 | -- Other                                                                                                                                                                                                                                                                                         | 5   |
|           | -Sharpening (tool or cutter grinding) machines:                                                                                                                                                                                                                                                  |     |
| 8460.3100 | -- Numerically controlled                                                                                                                                                                                                                                                                        | 5   |
| 8460.3900 | -- Other                                                                                                                                                                                                                                                                                         | 5   |
| 8460.4000 | -Honing or lapping machines                                                                                                                                                                                                                                                                      | 5   |
|           | -Other:                                                                                                                                                                                                                                                                                          |     |
| 8460.9010 | --- Bench-type grinding machines                                                                                                                                                                                                                                                                 | 5   |
| 8460.9090 | --- Other                                                                                                                                                                                                                                                                                        | 5   |
| 84.61     | Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.                                                                   |     |
|           | -Shaping or slotting machines:                                                                                                                                                                                                                                                                   |     |
| 8461.2010 | --- Shaping machines having stroke not exceeding 45 cm                                                                                                                                                                                                                                           | 5   |
| 8461.2090 | --- Other                                                                                                                                                                                                                                                                                        | 5   |
| 8461.3000 | -Broaching machines                                                                                                                                                                                                                                                                              | 5   |
| 8461.4000 | -Gear cutting, gear grinding or gear finishing machines                                                                                                                                                                                                                                          | 5   |
|           | -Sawing or cutting-off machines:                                                                                                                                                                                                                                                                 |     |
| 8461.5010 | --- High speed hacksaw machines of cutting diameter not exceeding 17.5cm or with blades of length not exceeding 45 cm                                                                                                                                                                            | 5   |
| 8461.5090 | --- Other                                                                                                                                                                                                                                                                                        | 5   |
| 8461.9000 | -Other                                                                                                                                                                                                                                                                                           | 5   |
| 84.62     | Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above. |     |
|           | -Forging or die-stamping machines (including presses) and hammers                                                                                                                                                                                                                                |     |
| 8462.1010 | --- Numerically controlled                                                                                                                                                                                                                                                                       | 5   |
| 8462.1090 | --- Other                                                                                                                                                                                                                                                                                        | 5   |
|           | -Bending, folding, straightening or flattening machines (including presses):                                                                                                                                                                                                                     |     |
| 8462.2100 | -- Numerically controlled                                                                                                                                                                                                                                                                        | 5   |
| 8462.2900 | -- Other                                                                                                                                                                                                                                                                                         | 5   |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                         | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                 | (3) |
|           | -Shearing machines (including presses), other than combined punching and shearing machines:                                                                                                                                                                                                         |     |
| 8462.3100 | - - Numerically controlled                                                                                                                                                                                                                                                                          | 5   |
| 8462.3900 | - - Other                                                                                                                                                                                                                                                                                           | 5   |
|           | -Punching or notching machines (including presses), including combined punching and shearing machines:                                                                                                                                                                                              |     |
| 8462.4100 | - - Numerically controlled                                                                                                                                                                                                                                                                          | 5   |
| 8462.4900 | - - Other                                                                                                                                                                                                                                                                                           | 5   |
|           | -Other:                                                                                                                                                                                                                                                                                             |     |
|           | - - Hydraulic presses:                                                                                                                                                                                                                                                                              |     |
| 8462.9110 | - - - Of pressure not exceeding 60.963 metric tons                                                                                                                                                                                                                                                  | 10  |
| 8462.9190 | - - - Other                                                                                                                                                                                                                                                                                         | 5   |
| 8462.9900 | - - Other                                                                                                                                                                                                                                                                                           | 5   |
| 84.63     | <b>Other machine-tools for working metal or cermets, without removing material.</b>                                                                                                                                                                                                                 |     |
| 8463.1000 | -Draw-benches for bars, tubes profiles, wire or the like                                                                                                                                                                                                                                            | 5   |
| 8463.2000 | -Thread rolling machines                                                                                                                                                                                                                                                                            | 5   |
| 8463.3000 | -Machines for working wire                                                                                                                                                                                                                                                                          | 5   |
| 8463.9000 | -Other                                                                                                                                                                                                                                                                                              | 5   |
| 84.64     | <b>Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.</b>                                                                                                                                                                    |     |
| 8464.1000 | -Sawing machines                                                                                                                                                                                                                                                                                    | 5   |
|           | -Grinding or polishing machines:                                                                                                                                                                                                                                                                    |     |
| 8464.2010 | - - - Grinding machines                                                                                                                                                                                                                                                                             | 5   |
| 8464.2090 | - - - Polishing machines                                                                                                                                                                                                                                                                            | 5   |
| 8464.9000 | -Other                                                                                                                                                                                                                                                                                              | 5   |
| 84.65     | <b>Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.</b>                                                                                                                |     |
| 8465.1000 | -Machines which can carry out different types of machining operations without tool change between such operations                                                                                                                                                                                   | 5   |
|           | -Other:                                                                                                                                                                                                                                                                                             |     |
|           | - - Sawing machines:                                                                                                                                                                                                                                                                                |     |
| 8465.9110 | - - - Hacksaw machines with blades of length not exceeding 45.7cm                                                                                                                                                                                                                                   | 5   |
| 8465.9190 | - - - Other                                                                                                                                                                                                                                                                                         | 5   |
| 8465.9200 | - - Planing, milling or moulding (by cutting) machines                                                                                                                                                                                                                                              | 5   |
| 8465.9300 | - - Grinding, sanding or polishing machines                                                                                                                                                                                                                                                         | 5   |
| 8465.9400 | - - Bending or assembling machines                                                                                                                                                                                                                                                                  | 5   |
| 8465.9500 | - - Drilling or morticing machines                                                                                                                                                                                                                                                                  | 5   |
| 8465.9600 | - - Splitting, slicing or paring machines                                                                                                                                                                                                                                                           | 5   |
| 8465.9900 | - - Other                                                                                                                                                                                                                                                                                           | 5   |
| 84.66     | <b>Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.</b> |     |
| 8466.1000 | -Tool holders and self -opening dieheads                                                                                                                                                                                                                                                            | 5   |
| 8466.2000 | -Work holders                                                                                                                                                                                                                                                                                       | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                   | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                           | (3) |
| 8466.3000 | -Dividing heads and other special attachments for machine-tools                                                                                                                                                                                                               | 5   |
|           | -Other:                                                                                                                                                                                                                                                                       |     |
| 8466.9100 | -- For machines of heading 84.64                                                                                                                                                                                                                                              | 5   |
| 8466.9200 | -- For machines of heading 84.65                                                                                                                                                                                                                                              | 5   |
|           | -For machines of headings 84.56 to 84.61:                                                                                                                                                                                                                                     |     |
| 8466.9310 | --- Of machine of heading 8458.1900, 8458.9900, 8459.2910, 8459.3910, 8459.5910, 8459.6910, 8459.7090, 8460.9010, 8461.2010, 8459.6920 & 8461.5010                                                                                                                            | 5   |
| 8466.9390 | --- Other                                                                                                                                                                                                                                                                     | 5   |
|           | -- For machines of heading 84.62 or 84.63:                                                                                                                                                                                                                                    |     |
| 8466.9410 | --- Of machine of heading 8462.1090, 8462.9110 & 8465.9110                                                                                                                                                                                                                    | 5   |
| 8466.9490 | --- Other                                                                                                                                                                                                                                                                     | 5   |
| 84.67     | <b>Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.</b>                                                                                                                                                             |     |
|           | -Pneumatic:                                                                                                                                                                                                                                                                   |     |
| 8467.1100 | -- Rotary type (including combined rotary-percussion)                                                                                                                                                                                                                         | 5   |
| 8467.1900 | -- Other                                                                                                                                                                                                                                                                      | 5   |
|           | -With self-contained electric motor:                                                                                                                                                                                                                                          |     |
| 8467.2100 | -- Drills of all kinds                                                                                                                                                                                                                                                        | 5   |
| 8467.2200 | -- Saws                                                                                                                                                                                                                                                                       | 5   |
| 8467.2900 | -- Other                                                                                                                                                                                                                                                                      | 5   |
|           | -Other tools:                                                                                                                                                                                                                                                                 |     |
| 8467.8100 | -- Chain saws                                                                                                                                                                                                                                                                 | 5   |
| 8467.8900 | -- Other                                                                                                                                                                                                                                                                      | 5   |
|           | -Parts:                                                                                                                                                                                                                                                                       |     |
| 8467.9100 | -- Of chain saws                                                                                                                                                                                                                                                              | 5   |
| 8467.9200 | -- Of pneumatic tools                                                                                                                                                                                                                                                         | 5   |
| 8467.9900 | -- Other                                                                                                                                                                                                                                                                      | 5   |
| 84.68     | <b>Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.</b>                                                                               |     |
| 8468.1000 | -Hand-held blow pipes                                                                                                                                                                                                                                                         | 5   |
| 8468.2000 | -Other gas-operated machinery and apparatus                                                                                                                                                                                                                                   | 5   |
| 8468.8000 | -Other machinery and apparatus                                                                                                                                                                                                                                                | 5   |
| 8468.9000 | -Parts                                                                                                                                                                                                                                                                        | 5   |
| 8469.0000 | <b>Typewriters other than printers of heading 84.43; word-processing machines.</b>                                                                                                                                                                                            | 5   |
| 84.70     | <b>Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.</b> |     |
| 8470.1000 | -Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions                                                                                      | 5   |
|           | -Other electronic calculating machines:                                                                                                                                                                                                                                       |     |
| 8470.2100 | -- Incorporating a printing device                                                                                                                                                                                                                                            | 5   |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                                                                             | CD%<br>(3) |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 8470.2900       | -- Other                                                                                                                                                                                                                                       | 5          |
| 8470.3000       | -Other calculating machines                                                                                                                                                                                                                    | 5          |
| 8470.5000       | -Cash registers                                                                                                                                                                                                                                | 5          |
| 8470.9000       | -Other                                                                                                                                                                                                                                         | 5          |
| 84.71           | <b>Automatic data processing machines and units thereof;<br/>magnetic or optical readers, machines for transcribing data<br/>onto data media in coded form and machines for processing<br/>such data, not elsewhere specified or included.</b> |            |
|                 | -Portable automatic data processing machines, weighing not<br>more than 10 kg, consisting of at least a central processing unit,<br>a keyboard and a display:                                                                                  |            |
| 8471.3010       | --- Laptop computers, notebooks whether or not incorporating<br>multi media kit                                                                                                                                                                | 0          |
| 8471.3020       | --- Personal computers                                                                                                                                                                                                                         | 0          |
| 8471.3090       | --- Other                                                                                                                                                                                                                                      | 0          |
|                 | -Other automatic data processing machines:                                                                                                                                                                                                     |            |
|                 | -- Comprising in the same housing at least a central processing<br>unit and an input and output unit, whether or not combined:                                                                                                                 |            |
| 8471.4110       | --- Micro computer                                                                                                                                                                                                                             | 0          |
| 8471.4120       | --- Large or Main frame                                                                                                                                                                                                                        | 0          |
| 8471.4190       | --- Other                                                                                                                                                                                                                                      | 0          |
| 8471.4900       | -- Other, presented in the form of systems                                                                                                                                                                                                     | 0          |
| 8471.5000       | -Processing units other than those of sub-heading 8471.41 or<br>8471.49, whether or not containing in the same housing one or<br>two of the following types of unit: storage units, input units, output<br>units                               | 0          |
|                 | -Input or output units, whether or not containing storage units in<br>the same housing:                                                                                                                                                        |            |
| 8471.6010       | --- Key boards                                                                                                                                                                                                                                 | 0          |
| 8471.6020       | --- Mouse and other pointing devices                                                                                                                                                                                                           | 0          |
| 8471.6030       | --- Scanner                                                                                                                                                                                                                                    | 0          |
| 8471.6090       | --- Other                                                                                                                                                                                                                                      | 0          |
|                 | -Storage units:                                                                                                                                                                                                                                |            |
| 8471.7010       | --- Floppy disk drives                                                                                                                                                                                                                         | 0          |
| 8471.7020       | --- Hard disk drive                                                                                                                                                                                                                            | 0          |
| 8471.7030       | --- Tape drive                                                                                                                                                                                                                                 | 0          |
| 8471.7040       | --- CD-ROM drive                                                                                                                                                                                                                               | 0          |
| 8471.7050       | --- Digital video disc drive                                                                                                                                                                                                                   | 0          |
| 8471.7060       | --- Removable or exchangeable disc drives                                                                                                                                                                                                      | 0          |
| 8471.7090       | --- Other                                                                                                                                                                                                                                      | 0          |
|                 | -Other units of automatic data processing machines:                                                                                                                                                                                            |            |
| 8471.8010       | --- C.D.ROM writer                                                                                                                                                                                                                             | 0          |
| 8471.8090       | --- Other                                                                                                                                                                                                                                      | 0          |
|                 | -Other:                                                                                                                                                                                                                                        |            |
| 8471.9010       | --- Control units                                                                                                                                                                                                                              | 0          |
| 8471.9020       | --- Multi media kits for PCs                                                                                                                                                                                                                   | 0          |
| 8471.9090       | --- Other                                                                                                                                                                                                                                      | 0          |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                            | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                    | (3) |
| 84.72     | Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).                                                                                                                                                          |     |
| 8472.1000 | -Duplicating machines                                                                                                                                                                                                                                                                                                                                                                                                  | 5   |
| 8472.3000 | -Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps                                                                                                                                                                                                                                | 5   |
|           | -Other: -                                                                                                                                                                                                                                                                                                                                                                                                              |     |
| 8472.9010 | - - - Automated Teller Machines (ATM)                                                                                                                                                                                                                                                                                                                                                                                  | 5   |
| 8472.9090 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                            | 5   |
| 84.73     | Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.                                                                                                                                                                                                                                                                |     |
| 8473.1000 | -Parts and accessories of the machines of heading 84.69                                                                                                                                                                                                                                                                                                                                                                | 5   |
|           | -Parts and accessories of the machines of heading 84.70:                                                                                                                                                                                                                                                                                                                                                               |     |
| 8473.2100 | - - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29                                                                                                                                                                                                                                                                                                                                   | 5   |
| 8473.2900 | - - Other                                                                                                                                                                                                                                                                                                                                                                                                              | 5   |
|           | -Parts and accessories of the machines of heading 84.71:                                                                                                                                                                                                                                                                                                                                                               |     |
| 8473.3010 | - - - Casings (with power supply) for computers                                                                                                                                                                                                                                                                                                                                                                        | 0   |
| 8473.3020 | - - - Cleaning discs for computer drives                                                                                                                                                                                                                                                                                                                                                                               | 0   |
| 8473.3090 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                            | 0   |
| 8473.4000 | -Parts and accessories of the machines of heading 84.72                                                                                                                                                                                                                                                                                                                                                                | 0   |
| 8473.5000 | -Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72                                                                                                                                                                                                                                                                                                            | 0   |
| 84.74     | Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand. |     |
|           | -Sorting, screening, separating or washing machines:                                                                                                                                                                                                                                                                                                                                                                   |     |
| 8474.1010 | - - - For cement industry                                                                                                                                                                                                                                                                                                                                                                                              | 15  |
| 8474.1020 | - - - screening plant                                                                                                                                                                                                                                                                                                                                                                                                  | 5   |
| 8474.1090 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                            | 10  |
|           | -Crushing or grinding machines:                                                                                                                                                                                                                                                                                                                                                                                        |     |
| 8474.2010 | - - - For cement industry                                                                                                                                                                                                                                                                                                                                                                                              | 5   |
| 8474.2090 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                            | 5   |
|           | -Mixing or kneading machines:                                                                                                                                                                                                                                                                                                                                                                                          |     |
|           | - - Concrete or mortar mixers:                                                                                                                                                                                                                                                                                                                                                                                         |     |
| 8474.3110 | - - - For cement industry                                                                                                                                                                                                                                                                                                                                                                                              | 5   |
| 8474.3120 | - - - Concrete batching plant                                                                                                                                                                                                                                                                                                                                                                                          | 5   |
| 8474.3130 | - - - Concrete transit mixer drum                                                                                                                                                                                                                                                                                                                                                                                      | 5   |
| 8474.3190 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                            | 5   |
|           | - - Machines for mixing mineral substances with bitumen:                                                                                                                                                                                                                                                                                                                                                               |     |
| 8474.3210 | - - - Not exceeding 150 t/h                                                                                                                                                                                                                                                                                                                                                                                            | 5   |
| 8474.3290 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                            | 5   |

| PCT CODE     | DESCRIPTION                                                                                                                                                                   | CD% |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                           | (3) |
|              | -- Other:                                                                                                                                                                     |     |
| 8474.3910    | --- Asphalt pavers                                                                                                                                                            | 5   |
| 8474.3990    | --- Other                                                                                                                                                                     | 5   |
|              | -Other machinery:                                                                                                                                                             |     |
| 8474.8010    | --- Hydraulic press for ceramic industry of capacity exceeding 80 tons                                                                                                        | 5   |
| 8474.8090    | --- Other                                                                                                                                                                     | 5   |
|              | -Parts:                                                                                                                                                                       |     |
| 8474.9010    | --- Of machine of heading 8474.1020, 8474.3120, 8474.3210, 8474.3290, 8474.3910 & 8474.8010                                                                                   | 5   |
| 8474.9020    | --- Of machine of heading 8474.2010, 8474.2090, 8474.3110, 8474.3130, 8474.3190 & 8474.8090                                                                                   | 5   |
| 8474.9090    | --- Other                                                                                                                                                                     | 10  |
| <b>84.75</b> | <b>Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.</b> |     |
| 8475.1000    | -Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes                                                                      | 5   |
|              | -Machines for manufacturing or hot working glass or glassware:                                                                                                                |     |
| 8475.2100    | -- Machines for making optical fibres and preforms thereof                                                                                                                    | 5   |
| 8475.2900    | -- Other                                                                                                                                                                      | 5   |
| 8475.9000    | -Parts                                                                                                                                                                        | 5   |
| <b>84.76</b> | <b>Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.</b>                                |     |
|              | -Automatic beverage-vending machines:                                                                                                                                         |     |
| 8476.2100    | -- Incorporating heating or refrigerating devices                                                                                                                             | 10  |
| 8476.2900    | -- Other                                                                                                                                                                      | 10  |
|              | -Other machines:                                                                                                                                                              |     |
| 8476.8100    | -- Incorporating heating or refrigerating devices                                                                                                                             | 10  |
| 8476.8900    | -- Other                                                                                                                                                                      | 10  |
| 8476.9000    | -Parts                                                                                                                                                                        | 10  |
| <b>84.77</b> | <b>Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.</b>                 |     |
| 8477.1000    | -Injection-moulding machines                                                                                                                                                  | 5   |
| 8477.2000    | -Extruders                                                                                                                                                                    | 5   |
|              | -Blow moulding machines:                                                                                                                                                      |     |
| 8477.3010    | --- Of capacity not exceeding 0.22 litres                                                                                                                                     | 5   |
| 8477.3090    | --- Other                                                                                                                                                                     | 5   |
|              | -Vacuum moulding machines and other thermoforming machines:                                                                                                                   |     |
| 8477.4010    | --- Of capacity not exceeding 0.228 litres                                                                                                                                    | 5   |
| 8477.4090    | --- Other                                                                                                                                                                     | 5   |
|              | -Other machinery for moulding or otherwise forming:                                                                                                                           |     |
| 8477.5100    | -- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes                                                                                | 5   |
| 8477.5900    | -- Other                                                                                                                                                                      | 5   |
| 8477.8000    | -Other machinery                                                                                                                                                              | 5   |

| PCT CODE     | DESCRIPTION                                                                                                                                                                        | GD% |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                | (3) |
| 8477.9000    | -Parts                                                                                                                                                                             | 5   |
| <b>84.78</b> | <b>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.</b>                                                                          |     |
| 8478.1000    | -Machinery                                                                                                                                                                         | 5   |
| 8478.9000    | -Parts                                                                                                                                                                             | 5   |
| <b>84.79</b> | <b>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.</b>                                                        |     |
| 8479.1000    | -Machinery for public works, building or the like                                                                                                                                  | 5   |
| 8479.2000    | -Machinery for the extraction or preparation of animal or fixed vegetable fats or oils                                                                                             | 5   |
| 8479.3000    | -Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork                           | 5   |
| 8479.4000    | -Rope or cable making machines                                                                                                                                                     | 5   |
| 8479.5000    | -Industrial robots, not elsewhere specified or included                                                                                                                            | 5   |
| 8479.6000    | -Evaporative air coolers                                                                                                                                                           | 5   |
|              | -Other machines and mechanical appliances:                                                                                                                                         |     |
| 8479.8100    | -- For treating metal, including electric wire coil-winders:                                                                                                                       | 5   |
|              | -- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines:                                                                       |     |
| 8479.8210    | --- Match making machines                                                                                                                                                          | 5   |
| 8479.8220    | --- Soap making machines                                                                                                                                                           | 5   |
| 8479.8230    | --- Oil refining machines                                                                                                                                                          | 5   |
| 8479.8290    | --- Other                                                                                                                                                                          | 5   |
|              | -- Other:                                                                                                                                                                          |     |
| 8479.8910    | --- Eyeletting, fastening and thread sucking machines                                                                                                                              | 5   |
| 8479.8920    | --- Automatic machines for attaching rivets, metal buttons, eyelets etc on garments.                                                                                               | 5   |
| 8479.8930    | --- Tableting machines                                                                                                                                                             | 5   |
| 8479.8940    | --- Capsule polishers                                                                                                                                                              | 5   |
| 8479.8950    | --- Tyre changers                                                                                                                                                                  | 5   |
| 8479.8990    | --- Other                                                                                                                                                                          | 5   |
|              | -- Parts:                                                                                                                                                                          |     |
| 8479.9010    | --- Of machines of heading 8479.2000, 8479.6000, 8479.8210, 8479.8230 & 8479. 8290                                                                                                 | 5   |
| 8479.9090    | --- Other                                                                                                                                                                          | 5   |
| <b>84.80</b> | <b>Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.</b> |     |
| 8480.1000    | -Moulding boxes for metal foundry                                                                                                                                                  | 5   |
| 8480.2000    | -Mould bases                                                                                                                                                                       | 5   |
| 8480.3000    | -Moulding patterns                                                                                                                                                                 | 5   |
|              | -Moulds for metal or metal carbides:                                                                                                                                               |     |
| 8480.4100    | -- Injection or compression types                                                                                                                                                  | 5   |
| 8480.4900    | -- Other                                                                                                                                                                           | 5   |
| 8480.5000    | -Moulds for glass                                                                                                                                                                  | 5   |
| 8480.6000    | -Moulds for mineral materials                                                                                                                                                      | 5   |
|              | -Moulds for rubber or plastics:                                                                                                                                                    |     |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                                                                                                                                                                               | CD%<br>(3) |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 8480.7100       | - - Injection or compression types                                                                                                                                                                                                                                                                                                               | 5          |
| 8480.7900       | - - Other                                                                                                                                                                                                                                                                                                                                        | 5          |
| 84.81           | <b>Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.</b>                                                                                                                                                                  |            |
| 8481.1000       | -Pressure-reducing valves                                                                                                                                                                                                                                                                                                                        | 15         |
| 8481.2000       | -Valves for oleohydraulic or pneumatic transmissions                                                                                                                                                                                                                                                                                             | 15         |
| 8481.3000       | -Check (nonreturn) valves                                                                                                                                                                                                                                                                                                                        | 15         |
| 8481.4000       | -Safety or relief valves                                                                                                                                                                                                                                                                                                                         | 15         |
|                 | -Other appliances:                                                                                                                                                                                                                                                                                                                               |            |
| 8481.8010       | - - - Cock for fuel tank for agricultural tractors of sub - heading 8701.9020                                                                                                                                                                                                                                                                    | 35         |
| 8481.8020       | - - - Other cocks for motor cars and vehicles                                                                                                                                                                                                                                                                                                    | 35         |
| 8481.8090       | - - - Other                                                                                                                                                                                                                                                                                                                                      | 15         |
| 8481.9000       | -Parts                                                                                                                                                                                                                                                                                                                                           | 10         |
| 84.82           | <b>Ball or roller bearings.</b>                                                                                                                                                                                                                                                                                                                  |            |
| 8482.1000       | -Ball bearings                                                                                                                                                                                                                                                                                                                                   | 5          |
| 8482.2000       | -Tapered roller bearings, including cone and tapered roller assemblies                                                                                                                                                                                                                                                                           | 10         |
| 8482.3000       | -Spherical roller bearings                                                                                                                                                                                                                                                                                                                       | 10         |
| 8482.4000       | -Needle roller bearings                                                                                                                                                                                                                                                                                                                          | 10         |
| 8482.5000       | -Other cylindrical roller bearings                                                                                                                                                                                                                                                                                                               | 10         |
| 8482.8000       | -Other, including combined ball/ roller bearings                                                                                                                                                                                                                                                                                                 | 10         |
|                 | -Parts:                                                                                                                                                                                                                                                                                                                                          |            |
| 8482.9100       | - - Balls, needles and rollers                                                                                                                                                                                                                                                                                                                   | 5          |
|                 | - - Other:                                                                                                                                                                                                                                                                                                                                       |            |
| 8482.9910       | - - - Rings for bearings                                                                                                                                                                                                                                                                                                                         | 5          |
| 8482.9990       | - - - Other                                                                                                                                                                                                                                                                                                                                      | 5          |
| 84.83           | <b>Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).</b> |            |
|                 | -Transmission shafts (including cam shafts and crank shafts) and cranks:                                                                                                                                                                                                                                                                         |            |
|                 | - - - For vehicles of Chapter 87:                                                                                                                                                                                                                                                                                                                |            |
| 8483.1011       | - - - - Following components for agricultural tractors of sub - heading 8701.9020                                                                                                                                                                                                                                                                | 35         |
|                 | (1) Cam shafts (for three cylinder engines only)                                                                                                                                                                                                                                                                                                 |            |
|                 | (2) Counter shaft                                                                                                                                                                                                                                                                                                                                |            |
|                 | (3) Crown wheel and pinion                                                                                                                                                                                                                                                                                                                       |            |
|                 | (4) Main shaft                                                                                                                                                                                                                                                                                                                                   |            |
|                 | (5) Pinion constant mesh                                                                                                                                                                                                                                                                                                                         |            |
|                 | (6) Pinion counter shaft (3rd)                                                                                                                                                                                                                                                                                                                   |            |
|                 | (7) Pinion counter shaft (high)                                                                                                                                                                                                                                                                                                                  |            |
|                 | (8) Pinion differential                                                                                                                                                                                                                                                                                                                          |            |
|                 | (9) Pinion intermediate                                                                                                                                                                                                                                                                                                                          |            |
|                 | (10) Pinion main drive shaft (upto 80 HP)                                                                                                                                                                                                                                                                                                        |            |
|                 | (11) Pinion main shaft inter                                                                                                                                                                                                                                                                                                                     |            |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                   | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                           | (3) |
|           | (12) Pinion PTO ground speed / PTO input                                                                                                                                                                      |     |
|           | (13) PTO shaft assembly                                                                                                                                                                                       |     |
|           | (14) Shaft for driven gear                                                                                                                                                                                    |     |
|           | (15) Shaft for driving wheel                                                                                                                                                                                  |     |
|           | (16) Shaft for hydraulic lift mechanism                                                                                                                                                                       |     |
|           | (17) Shaft for PTO Clutch                                                                                                                                                                                     |     |
|           | (18) Shaft for PTO drive                                                                                                                                                                                      |     |
|           | (19) Shaft for PTO drive gear                                                                                                                                                                                 |     |
|           | (20) Shaft for rear drive (upto 80 HP)                                                                                                                                                                        |     |
| 8483.1012 | ---- Shaft for rocker arm, shaft worm, spindle shaft complete gear, spindle for cam guide sprocket and crank shaft for vehicles of heading 87.11                                                              | 35  |
| 8483.1019 | ---- Other                                                                                                                                                                                                    | 35  |
| 8483.1090 | --- Other                                                                                                                                                                                                     | 20  |
| 8483.2000 | -Bearing housings, incorporating ball or roller bearings                                                                                                                                                      | 15  |
|           | -Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:                                                                                                                           |     |
| 8483.3010 | --- Plain shaft bearing and bushing for the vehicles of chapter 87                                                                                                                                            | 35  |
| 8483.3020 | --- Other plain shaft bearings and bushings                                                                                                                                                                   | 20  |
| 8483.3030 | --- Fabric bearings                                                                                                                                                                                           | 5   |
| 8483.3090 | --- Other                                                                                                                                                                                                     | 20  |
|           | -Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters: |     |
|           | --- For vehicles of chapter 87:                                                                                                                                                                               |     |
| 8483.4011 | ---- Following components for agricultural tractors of sub - heading 8701.9020                                                                                                                                | 35  |
|           | (1) Carrier assembly planetary gears and parts thereof                                                                                                                                                        |     |
|           | (2) Carrier, rear axle assembly and parts thereof                                                                                                                                                             |     |
|           | (3) Drive gears PTO                                                                                                                                                                                           |     |
|           | (4) Fly wheel rings                                                                                                                                                                                           |     |
|           | (5) Gear 3rd / Gear drive 3rd and reverse                                                                                                                                                                     |     |
|           | (6) Gear assembly and gears driven 3rd                                                                                                                                                                        |     |
|           | (7) Gear assembly and gears driven 4th                                                                                                                                                                        |     |
|           | (8) Gear constant mesh / Gear drive 4th                                                                                                                                                                       |     |
|           | (9) Gear drive 1st and 2nd                                                                                                                                                                                    |     |
|           | (10) Gear drive Reverse, 1st and 2nd                                                                                                                                                                          |     |
|           | (11) Gear driven 2nd                                                                                                                                                                                          |     |
|           | (12) Gear for hydraulic pump drive (for tractors upto 55 HP)                                                                                                                                                  |     |
|           | (13) Gear ground speed for PTO / Driven Gear for PTO                                                                                                                                                          |     |
|           | (14) Gear lubricating oil, (for tractors upto 80 HP)                                                                                                                                                          |     |
|           | (15) Gear main shaft inter and high                                                                                                                                                                           |     |
|           | (16) Gear main shaft low / Gear driven 1st                                                                                                                                                                    |     |
|           | (17) Gear PTO constant mesh / Drive gear PTO                                                                                                                                                                  |     |
|           | (18) Gear PTO driven (for tractors upto 55 HP)                                                                                                                                                                |     |
|           | (19) Gears reverse cluster / gear driven reverse                                                                                                                                                              |     |
|           | (20) Intermediate gear (for tractors upto 55 HP)                                                                                                                                                              |     |
|           | (21) Planetary gear (for tractors upto 55 HP)                                                                                                                                                                 |     |
|           | (22) Side gears / differential gears                                                                                                                                                                          |     |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                     | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                             | (3) |
|           | (23) Timing gears ( for three cylinder engines only)                                                                                                                                                                                                                                                                                                                                                                            |     |
| 8483.4012 | ---- Gears (C1, C2, C3, C4, M2, M3, M4) for vehicles of heading 87.11                                                                                                                                                                                                                                                                                                                                                           | 35  |
| 8483.4019 | ---- Other                                                                                                                                                                                                                                                                                                                                                                                                                      | 35  |
| 8483.4090 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                       | 20  |
|           | -Flywheels and pulleys, including pulley blocks:                                                                                                                                                                                                                                                                                                                                                                                |     |
| 8483.5010 | --- (1) Flywheels (without built-in gear ring) for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, and 704.3190; Fly wheels for vehicles of heading 87.11<br>(2) Pulley for crank shaft for motor cars of heading 8703 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.2193, and 8704.3190<br>(3) Pulleys and pulley blocks for vehicles of heading 87.11                    | 35  |
| 8483.5020 | --- (1) Fly wheels (without built-in gear ring) for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9060, 8702.1090, 8704.2219, 8704.2299 and 8704.2390<br>(2) Fan pulley for vehicles of sub-heading 8701.2020<br>8701.2090, 8701.9040, 8701.9060, 8702.1090, 8704.2299 and 8704.2390<br>(3) Pulleys for crank shaft, alternator and water pump for agricultural tractors of sub - heading 8701.9020 | 35  |
| 8483.5030 | --- Other for engine of motor cars and vehicles                                                                                                                                                                                                                                                                                                                                                                                 | 35  |
| 8483.5090 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                       | 25  |
|           | -Clutches and shaft couplings (including universal joints):                                                                                                                                                                                                                                                                                                                                                                     |     |
| 8483.6010 | ---Clutches                                                                                                                                                                                                                                                                                                                                                                                                                     | 35  |
|           | ---Other:                                                                                                                                                                                                                                                                                                                                                                                                                       |     |
| 8483.6091 | --- -Shaft coupling (including Universal Joints) for vehicles of heading 87.11                                                                                                                                                                                                                                                                                                                                                  | 35  |
| 8483.6092 | --- -Other for motor cars and vehicles                                                                                                                                                                                                                                                                                                                                                                                          | 35  |
| 8483.6099 | --- -Other                                                                                                                                                                                                                                                                                                                                                                                                                      | 25  |
|           | -Toothed wheels, chain sprockets and other transmission elements presented separately; parts:                                                                                                                                                                                                                                                                                                                                   |     |
| 8483.9010 | --- Following components for agricultural tractors of sub-heading 8701.9020                                                                                                                                                                                                                                                                                                                                                     | 35  |
|           | (1) Coupler differential lock/actuating collar                                                                                                                                                                                                                                                                                                                                                                                  |     |
|           | (2) Coupler PTO                                                                                                                                                                                                                                                                                                                                                                                                                 |     |
|           | (3) Coupler rear drive (for tractors upto 80 HP)                                                                                                                                                                                                                                                                                                                                                                                |     |
|           | (4) Dog splitter                                                                                                                                                                                                                                                                                                                                                                                                                |     |
|           | (5) Fork for clutch / lever fork for clutch                                                                                                                                                                                                                                                                                                                                                                                     |     |
|           | (6) Fork shifter planetary / Fork splitter                                                                                                                                                                                                                                                                                                                                                                                      |     |
|           | (7) Parts for carrier assembly planetary gears                                                                                                                                                                                                                                                                                                                                                                                  |     |
|           | (8) Parts for rear axle carrier assembly                                                                                                                                                                                                                                                                                                                                                                                        |     |
|           | (9) Planetary coupler / sleeve sliding gear                                                                                                                                                                                                                                                                                                                                                                                     |     |
|           | (10) Shifter fork                                                                                                                                                                                                                                                                                                                                                                                                               |     |
| 8483.9020 | --- For vehicles of heading 87.11                                                                                                                                                                                                                                                                                                                                                                                               | 35  |
| 8483.9030 | --- Other for motor cars and vehicles                                                                                                                                                                                                                                                                                                                                                                                           | 35  |
| 8483.9090 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                       | 25  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                    | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                            | (3) |
| 84.84     | <b>Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.</b>                          |     |
|           | -Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal:                                                                                                                                                                                  |     |
| 8484.1010 | - - - Spiral wound                                                                                                                                                                                                                                                                             | 5   |
|           | - - - For vehicles of Chapter 87:                                                                                                                                                                                                                                                              |     |
| 8484.1021 | - - - - Gaskets and joints for agricultural tractors of sub - heading 8701.9020 (excluding 4x4 tractors)                                                                                                                                                                                       | 35  |
| 8484.1022 | - - - - Gaskets for water pump, inlet pipe and cylinder block plate for vehicles of heading 8703.2193                                                                                                                                                                                          | 35  |
| 8484.1029 | - - - - Other                                                                                                                                                                                                                                                                                  | 35  |
| 8484.1090 | - - - Other                                                                                                                                                                                                                                                                                    | 25  |
|           | -Mechanical seals:                                                                                                                                                                                                                                                                             |     |
| 8484.2010 | - - - For use with the machines/ components of vehicles of chapter 87                                                                                                                                                                                                                          | 35  |
| 8484.2020 | - - - Metal Jacketed gaskets                                                                                                                                                                                                                                                                   | 5   |
| 8484.2090 | - - - Other                                                                                                                                                                                                                                                                                    | 5   |
| 8484.9000 | -Other                                                                                                                                                                                                                                                                                         | 25  |
| [84.85]   |                                                                                                                                                                                                                                                                                                |     |
| 84.86     | <b>Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (c) to this Chapter; parts and accessories.</b> |     |
| 8486.1000 | - Machines and apparatus for the manufacture of boules or wafers                                                                                                                                                                                                                               | 5   |
| 8486.2000 | - Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits                                                                                                                                                                                     | 5   |
| 8486.3000 | - Machines and apparatus for the manufacture of flat panel displays                                                                                                                                                                                                                            | 5   |
| 8486.4000 | - Machines and apparatus specified in Note 9 (C) to this Chapter                                                                                                                                                                                                                               | 5   |
| 8486.9000 | - Parts and accessories.                                                                                                                                                                                                                                                                       | 5   |
| 84.87     | <b>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.</b>                                                                                                                   |     |
| 8487.1000 | -Ships' or boats' propellers and blades therefor                                                                                                                                                                                                                                               | 5   |
|           | -Other:                                                                                                                                                                                                                                                                                        |     |
| 8487.9010 | - - - Oil seals for vehicles of chapter 87                                                                                                                                                                                                                                                     | 35  |
| 8487.9090 | - - - Other                                                                                                                                                                                                                                                                                    | 20  |
| 85.01     | <b>Electric motors and generators (excluding generating sets).</b>                                                                                                                                                                                                                             |     |
| 8501.1000 | -Motors of an output not exceeding 37.5 W                                                                                                                                                                                                                                                      | 5   |
| 8501.2000 | -Universal AC/DC motors of an output exceeding 37.5 W                                                                                                                                                                                                                                          | 5   |
|           | -Other DC motors; DC generators:                                                                                                                                                                                                                                                               |     |
| 8501.3100 | - - Of an output not exceeding 750 W                                                                                                                                                                                                                                                           | 5   |
| 8501.3200 | - - Of an output exceeding 750 W but not exceeding 75 kW                                                                                                                                                                                                                                       | 5   |

| PCT CODE     | DESCRIPTION                                                                                                    | CD% |
|--------------|----------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                            | (3) |
| 8501.3300    | -- Of an output exceeding 75 kW but not exceeding 375 kW                                                       | 5   |
| 8501.3400    | -- Of an output exceeding 375 kW                                                                               | 5   |
|              | -Other AC motors, single phase:                                                                                |     |
| 8501.4010    | --- Of an output not exceeding 60 watts                                                                        | 5   |
| 8501.4090    | --- Other                                                                                                      | 20  |
|              | -Other AC motors, multi-phase:                                                                                 |     |
|              | -- Of an output not exceeding 750 W:                                                                           |     |
| 8501.5110    | --- Submersible motors of stainless steel                                                                      | 5   |
| 8501.5120    | --- AC clutch motors for industrial sewing machine                                                             | 5   |
| 8501.5190    | --- Other                                                                                                      | 20  |
|              | -- Of an output exceeding 750 W but not exceeding 75 kW:                                                       |     |
| 8501.5210    | --- Submersible motors of stainless steel                                                                      | 5   |
| 8501.5220    | --- AC clutch motors for industrial sewing machine                                                             | 5   |
| 8501.5230    | --- Geared motors                                                                                              | 20  |
| 8501.5290    | --- Other                                                                                                      | 20  |
|              | -- Of an output exceeding 75 kW:                                                                               |     |
| 8501.5310    | --- Of an output exceeding 75 kW but not exceeding 375 kW (500 HP)                                             | 20  |
| 8501.5320    | --- Submersible motors of stainless steel                                                                      | 5   |
| 8501.5330    | --- Geared motors                                                                                              | 5   |
| 8501.5340    | --- H.T Motors with operating input voltage above 1 kV                                                         | 5   |
| 8501.5390    | --- Other                                                                                                      | 5   |
|              | -AC generators (alternators):                                                                                  |     |
| 8501.6100    | -- Of an output not exceeding 75 kVA                                                                           | 20  |
| 8501.6200    | -- Of an output exceeding 75 kVA but not exceeding 375 kVA                                                     | 20  |
| 8501.6300    | -- Of an output exceeding 375 kVA but not exceeding 750 kVA                                                    | 20  |
|              | -- Of an output exceeding 750 kVA:                                                                             |     |
| 8501.6410    | --- Of an output exceeding 750 kVA but not exceeding 1100 kVA                                                  | 20  |
| 8501.6490    | --- Other                                                                                                      | 5   |
| <b>85.02</b> | <b>Electric generating sets and rotary converters.</b>                                                         |     |
|              | -Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines): |     |
|              | -- Of an output not exceeding 75 kVA:                                                                          |     |
| 8502.1110    | --- Of an output not exceeding 5 kVA                                                                           | 0   |
| 8502.1120    | --- Exceeding 5 KVA but not exceeding 20 KVA                                                                   | 20  |
| 8502.1130    | --- Exceeding 20 KVA but not exceeding 50 KVA                                                                  | 20  |
| 8502.1190    | --- Other                                                                                                      | 20  |
| 8502.1200    | -- Of an output exceeding 75 kVA but not exceeding 375 kVA                                                     | 15  |
|              | -- Of an output exceeding 375 kVA:                                                                             |     |
| 8502.1310    | --- Of an output exceeding 375 kVA but not exceeding 1100 kVA                                                  | 15  |
| 8502.1390    | --- Other                                                                                                      | 0   |
| 8502.2000    | -Generating sets with spark-ignition internal combustion piston engines                                        | 10  |
|              | -Other generating sets:                                                                                        |     |
| 8502.3100    | -- Wind-powered                                                                                                | 5   |
| 8502.3900    | -- Other                                                                                                       | 5   |
| 8502.4000    | -Electric rotary converters                                                                                    | 20  |
| <b>85.03</b> | <b>Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.</b>               |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                        | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                | (3) |
| 8503.0010 | - - - Of machine of heading 8501.1000, 8501.2000, 8501.3100, 8501.3200, 8501.3300, 8501.3400, 8501.4010, 8501.5320, 8501.5330, 8502.3100 & 8502.3900                                                                                                                               | 5   |
| 8503.0020 | - - - Of machine of heading 8501.5340, 8501.5390, 8502.1110, 8502.1390 & 8502.2000                                                                                                                                                                                                 | 10  |
| 8503.0090 | - - - Other                                                                                                                                                                                                                                                                        | 15  |
| 85.04     | <b>Electrical transformers, static converters (for example, rectifiers) and inductors.</b>                                                                                                                                                                                         |     |
| 8504.1000 | -Ballasts for discharge lamps or tubes                                                                                                                                                                                                                                             | 20  |
|           | -Liquid dielectric transformers:                                                                                                                                                                                                                                                   |     |
| 8504.2100 | - - Having a power handling capacity not exceeding 650 kVA                                                                                                                                                                                                                         | 20  |
| 8504.2200 | - - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA                                                                                                                                                                                                | 20  |
| 8504.2300 | - - Having a power handling capacity exceeding 10,000 kVA                                                                                                                                                                                                                          | 20  |
|           | -Other transformers:                                                                                                                                                                                                                                                               |     |
| 8504.3100 | - - Having a power handling capacity not exceeding 1 kVA                                                                                                                                                                                                                           | 20  |
| 8504.3200 | - - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA                                                                                                                                                                                                      | 20  |
| 8504.3300 | - - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA                                                                                                                                                                                                    | 20  |
| 8504.3400 | - - Having a power handling capacity exceeding 500 kVA                                                                                                                                                                                                                             | 20  |
|           | -Static converters:                                                                                                                                                                                                                                                                |     |
| 8504.4010 | - - - Un-interrupted power supply (UPS) of power rating upto 1.5 kVA                                                                                                                                                                                                               | 20  |
| 8504.4020 | - - - Battery chargers                                                                                                                                                                                                                                                             | 10  |
| 8504.4090 | - - - Other                                                                                                                                                                                                                                                                        | 10  |
| 8504.5000 | -Other inductors                                                                                                                                                                                                                                                                   | 20  |
|           | -Parts:                                                                                                                                                                                                                                                                            |     |
| 8504.9010 | - - - On load-tape changer for power transformers                                                                                                                                                                                                                                  | 5   |
| 8504.9020 | - - - Bushings for power transformers                                                                                                                                                                                                                                              | 5   |
| 8504.9030 | - - - Of machines of heading 8504.4090                                                                                                                                                                                                                                             | 5   |
| 8504.9040 | - - - Toroidal cores and strips                                                                                                                                                                                                                                                    | 10  |
| 8504.9090 | - - - Other                                                                                                                                                                                                                                                                        | 15  |
| 85.05     | <b>Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.</b> |     |
|           | -Permanent magnets and articles intended to become permanent magnets after magnetisation:                                                                                                                                                                                          |     |
| 8505.1100 | - - Of metal                                                                                                                                                                                                                                                                       | 5   |
| 8505.1900 | - - Other                                                                                                                                                                                                                                                                          | 5   |
| 8505.2000 | -Electro- magnetic couplings, clutches and brakes                                                                                                                                                                                                                                  | 5   |
| 8505.9000 | -Other, including parts                                                                                                                                                                                                                                                            | 5   |
| 85.06     | <b>Primary cells and primary batteries.</b>                                                                                                                                                                                                                                        |     |
| 8506.1000 | -Manganese dioxide                                                                                                                                                                                                                                                                 | 10  |
| 8506.3000 | -Mercuric oxide                                                                                                                                                                                                                                                                    | 10  |
| 8506.4000 | -Silver oxide                                                                                                                                                                                                                                                                      | 10  |
| 8506.5000 | -Lithium                                                                                                                                                                                                                                                                           | 10  |
| 8506.6000 | -Air-zinc                                                                                                                                                                                                                                                                          | 10  |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                            | CD%<br>(3) |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 8506.8000       | -Other primary cells and primary batteries                                                                                                                                    | 10         |
|                 | -Parts:                                                                                                                                                                       |            |
| 8506.9010       | --- Brass caps for dry battery cell                                                                                                                                           | 5          |
| 8506.9090       | --- Other                                                                                                                                                                     | 5          |
| 85.07           | <b>Electric accumulators, including separators therefor, whether or not rectangular (including square).</b>                                                                   |            |
|                 | -Lead-acid, of a kind used for starting piston engines:                                                                                                                       |            |
| 8507.1010       | --- Meant for motor cars of heading 87.03, vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3223, 8704.2190, 8704.3190, 8703.3225 and vehicles of heading 87.11 | 35         |
| 8507.1020       | --- Meant for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390                        | 35         |
| 8507.1090       | --- Other                                                                                                                                                                     | 35         |
|                 | -Other lead-acid accumulators:                                                                                                                                                |            |
| 8507.2010       | --- Sealed lead-acid batteries used in telephone exchanges                                                                                                                    | 10         |
| 8507.2090       | --- Other                                                                                                                                                                     | 20         |
| 8507.3000       | -Nickel-cadmium                                                                                                                                                               | 10         |
| 8507.4000       | -Nickel-iron                                                                                                                                                                  | 10         |
| 8507.8000       | -Other accumulators                                                                                                                                                           | 10         |
| 8507.9000       | -Parts                                                                                                                                                                        | 10         |
| 85.08           | <b>Vacuum cleaners.</b>                                                                                                                                                       |            |
|                 | - With self-contained electric motor :                                                                                                                                        |            |
| 8508.1100       | -- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l                                                                     | 20         |
| 8508.1900       | -- Other                                                                                                                                                                      | 20         |
|                 | - Other vacuum cleaners:                                                                                                                                                      |            |
| 8508.6010       | --- Industrial vacuum cleaner                                                                                                                                                 | 5          |
| 8508.6090       | --- Other                                                                                                                                                                     | 20         |
| 8508.7000       | -Parts                                                                                                                                                                        | 10         |
| 85.09           | <b>Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.</b>                                               |            |
|                 | -Food grinders and mixers; fruit or vegetable juice extractors:                                                                                                               |            |
| 8509.4010       | --- Food grinders                                                                                                                                                             | 30         |
| 8509.4020       | --- Fruit mixers                                                                                                                                                              | 30         |
| 8509.4030       | --- Fruit or vegetable juice extractors                                                                                                                                       | 30         |
| 8509.8000       | -Other appliances                                                                                                                                                             | 30         |
| 8509.9000       | -Parts                                                                                                                                                                        | 10         |
| 85.10           | <b>Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.</b>                                                                               |            |
| 8510.1000       | -Shavers                                                                                                                                                                      | 5          |
| 8510.2000       | -Hair clippers                                                                                                                                                                | 5          |
| 8510.3000       | -Hair-removing appliances                                                                                                                                                     | 5          |
| 8510.9000       | -Parts                                                                                                                                                                        | 5          |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                    | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                            | (3) |
| 85.11     | Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines. |     |
| 8511.1000 | -Sparking plugs                                                                                                                                                                                                                                                                                                                                                | 5   |
| 8511.2000 | -Ignition magnetos; magneto-dynamos; magnetic flywheels                                                                                                                                                                                                                                                                                                        | 35  |
|           | -Distributors; ignition coils:                                                                                                                                                                                                                                                                                                                                 |     |
| 8511.3010 | - - - Ignition coils for vehicles of heading 87.11                                                                                                                                                                                                                                                                                                             | 35  |
| 8511.3020 | - - - Other for motor cars and vehicles                                                                                                                                                                                                                                                                                                                        | 35  |
| 8511.3090 | - - - Other                                                                                                                                                                                                                                                                                                                                                    | 25  |
|           | -Starter motors and dual purpose starter-generators:                                                                                                                                                                                                                                                                                                           |     |
|           | - - - Starter motors:                                                                                                                                                                                                                                                                                                                                          |     |
| 8511.4011 | - - - For agricultural tractors of sub - heading 8701.9020                                                                                                                                                                                                                                                                                                     | 35  |
| 8511.4012 | - - - Other for motor cars and vehicles                                                                                                                                                                                                                                                                                                                        | 35  |
| 8511.4019 | - - - Other                                                                                                                                                                                                                                                                                                                                                    | 25  |
| 8511.4090 | - - - Other                                                                                                                                                                                                                                                                                                                                                    | 35  |
|           | -Other generators:                                                                                                                                                                                                                                                                                                                                             |     |
| 8511.5010 | - - - Alternator assembly for agricultural tractors of sub - heading 8701.9020                                                                                                                                                                                                                                                                                 | 35  |
| 8511.5020 | - - - Alternator assembly for other motor cars and vehicles                                                                                                                                                                                                                                                                                                    | 35  |
| 8511.5090 | - - - Other                                                                                                                                                                                                                                                                                                                                                    | 20  |
|           | -Other equipment:                                                                                                                                                                                                                                                                                                                                              |     |
| 8511.8010 | - - - Heater/glow plugs for agricultural tractors of sub - heading 8701.9020                                                                                                                                                                                                                                                                                   | 35  |
| 8511.8020 | - - - Heater/glow plugs for other motor cars and vehicles                                                                                                                                                                                                                                                                                                      | 35  |
| 8511.8090 | - - - Other                                                                                                                                                                                                                                                                                                                                                    | 25  |
|           | -Parts:                                                                                                                                                                                                                                                                                                                                                        |     |
| 8511.9010 | - - - Aluminium casted distributor case for motor cars of heading 8703 (not exceeding 800cc) and vehicles of sub - heading 8704.3190                                                                                                                                                                                                                           | 35  |
| 8511.9020 | - - - Other for motor cars and vehicles                                                                                                                                                                                                                                                                                                                        | 35  |
| 8511.9090 | - - - Other                                                                                                                                                                                                                                                                                                                                                    | 25  |
| 85.12     | Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.                                                                                                                                                                                   |     |
| 8512.1000 | -Lighting or visual signalling equipment of a kind used on bicycles                                                                                                                                                                                                                                                                                            | 20  |
|           | -Other lighting or visual signalling equipment:                                                                                                                                                                                                                                                                                                                |     |
| 8512.2010 | - - - Following parts of motor vehicles;                                                                                                                                                                                                                                                                                                                       | 35  |
|           | (1) Head light for vehicles of sub-headings 8703.2115, 8703.3223, 8703.3225 and vehicles of heading 87.11                                                                                                                                                                                                                                                      |     |
|           | (2) Lamp assembly, front turn signal for motor cars of heading 87.03 (not exceeding 1200cc), vehicles of sub-headings 8703.2113, 8703.2115 8703.2193, 8703.3225, 8704.3190 and vehicles of heading 87.11                                                                                                                                                       |     |
|           | (3) Lamp assembly for luggage compartment for vehicles of heading 87.03.                                                                                                                                                                                                                                                                                       |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                        | (3) |
|           | (4) Lamp assembly for illuminating license plate for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190 and 8704.3190                                                                                                                                     |     |
|           | (5) Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light for motor cars of heading 87.03 (not exceeding 800cc), vehicles of sub-headings 8703.2113, 8703.2115, 8703.3225, 8704.3190 and 87.11                                                      |     |
|           | (6) Lamp assembly, side body turning indicator for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3223, 8703.3225 and 8704.3190                                                                                                                            |     |
|           | (7) Turn flasher assembly for motor cars of heading 87.03 (not exceeding 1200 CC) and vehicles of sub-heading 8703.2115; wincking devices for vehicles of heading 8711.                                                                                                                                    |     |
|           | (8) Car ceiling lamp/room lamp for motor cars of heading 87.03 not exceeding 1200cc and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190 and 8703.3225                                                                                                                       |     |
| 8512.2020 | - - - Following components of motor vehicles;                                                                                                                                                                                                                                                              | 35  |
|           | (1) Head light for vehicles of sub-heading 8701.9020                                                                                                                                                                                                                                                       |     |
|           | (2) Lamp assembly, front turn signal for vehicles of sub-heading 8701.9020 and 8704.2219,                                                                                                                                                                                                                  |     |
|           | (3) Lamp assembly for illuminating license plate for vehicles of sub-heading 8701.9020                                                                                                                                                                                                                     |     |
|           | (4) Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390                                              |     |
|           | (5) Lamp assembly, side body turning indicator for vehicles of sub-heading 8701.9020                                                                                                                                                                                                                       |     |
|           | (6) Car ceiling lamp/room lamp for vehicles of sub-heading 8704.2219                                                                                                                                                                                                                                       |     |
| 8512.2090 | - - - Other                                                                                                                                                                                                                                                                                                | 35  |
|           | -Sound signalling equipment:                                                                                                                                                                                                                                                                               |     |
| 8512.3010 | - - - For vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3225, 8704.2190, 8704.3190 and heading 87.11                                                                                                                                                                                      | 35  |
| 8512.3020 | - - - For vehicles of sub-headings 8701.9020, 8702.1090 and 8702.9090                                                                                                                                                                                                                                      | 35  |
| 8512.3030 | - - - Anti-theft alarm system for vehicles of chapter 87                                                                                                                                                                                                                                                   | 35  |
| 8512.3090 | - - - Other                                                                                                                                                                                                                                                                                                | 35  |
|           | -Windscreen wipers, defrosters and demisters:                                                                                                                                                                                                                                                              |     |
| 8512.4010 | - - - (1) Wiper arm and blade assembly for motor cars of heading 87.03 and vehicles of sub-heading 8703.3223, 8703.3225, and 8704.2190<br>(2) Link assembly for wiper arm and blade for motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.3223 and 8704.3190 | 35  |
| 8512.4020 | - - - Wiper arm and blade assembly for vehicles of sub-heading 8704.2219                                                                                                                                                                                                                                   | 35  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                       | CD% |
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| (1)       | (2)                                                                                                                                                                                                                                                                                                               | (3) |
| 8512.4090 | - - - Other                                                                                                                                                                                                                                                                                                       | 35  |
|           | -Parts:                                                                                                                                                                                                                                                                                                           |     |
| 8512.9010 | - - - Parts of the products of sub-headings 8512.4010                                                                                                                                                                                                                                                             | 35  |
| 8512.9020 | - - - Knobs for light switches for agricultural tractors of sub - heading 8701.9020                                                                                                                                                                                                                               | 35  |
| 8512.9030 | - - - Knobs for light switches for motor cars and vehicles                                                                                                                                                                                                                                                        | 35  |
| 8512.9090 | - - - Other                                                                                                                                                                                                                                                                                                       | 35  |
| 85.13     | <b>Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.</b>                                                                                                                           |     |
|           | -Lamps:                                                                                                                                                                                                                                                                                                           |     |
| 8513.1010 | - - - Miners' safety lamps                                                                                                                                                                                                                                                                                        | 5   |
| 8513.1020 | - - - Other safety lamps; Morse signalling lamps; examination lamps                                                                                                                                                                                                                                               | 15  |
| 8513.1030 | - - - Rechargeable emergency light                                                                                                                                                                                                                                                                                | 10  |
| 8513.1040 | - - - Torches                                                                                                                                                                                                                                                                                                     | 10  |
| 8513.1050 | - - - Hurricane lanterns                                                                                                                                                                                                                                                                                          | 10  |
| 8513.1090 | - - - Other                                                                                                                                                                                                                                                                                                       | 15  |
|           | -Parts:                                                                                                                                                                                                                                                                                                           |     |
| 8513.9010 | - - - Of Miners' safety lamps                                                                                                                                                                                                                                                                                     | 5   |
| 8513.9090 | - - - Other                                                                                                                                                                                                                                                                                                       | 10  |
| 85.14     | <b>Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.</b>                                                                          |     |
| 8514.1000 | -Resistance heated furnaces and ovens                                                                                                                                                                                                                                                                             | 5   |
| 8514.2000 | -Furnaces and ovens functioning by induction or dielectric loss                                                                                                                                                                                                                                                   | 5   |
| 8514.3000 | -Other Furnaces and ovens                                                                                                                                                                                                                                                                                         | 5   |
| 8514.4000 | -Other equipment for the heat treatment of materials by induction or dielectric loss                                                                                                                                                                                                                              | 5   |
| 8514.9000 | -Parts                                                                                                                                                                                                                                                                                                            | 5   |
| 85.15     | <b>Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.</b> |     |
|           | -Brazing or soldering machines and apparatus:                                                                                                                                                                                                                                                                     |     |
| 8515.1100 | - - Soldering iron and guns                                                                                                                                                                                                                                                                                       | 5   |
| 8515.1900 | - - Other                                                                                                                                                                                                                                                                                                         | 5   |
|           | -Machines and apparatus for resistance welding of metal:                                                                                                                                                                                                                                                          |     |
| 8515.2100 | - - Fully or partly automatic                                                                                                                                                                                                                                                                                     | 5   |
| 8515.2900 | - - Other                                                                                                                                                                                                                                                                                                         | 5   |
|           | -Machines and apparatus for arc (including plasma arc) welding of metals:                                                                                                                                                                                                                                         |     |
| 8515.3100 | - - Fully or partly automatic                                                                                                                                                                                                                                                                                     | 5   |
| 8515.3900 | - - Other                                                                                                                                                                                                                                                                                                         | 5   |
| 8515.8000 | -Other machines and apparatus                                                                                                                                                                                                                                                                                     | 5   |
| 8515.9000 | -Parts                                                                                                                                                                                                                                                                                                            | 5   |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                 | CD%        |
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| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                         | (3)        |
| 85.16     | Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45. |            |
| 8516.1000 | -Electric instantaneous or storage water heaters and immersion heaters                                                                                                                                                                                                                                                                                                                                                      | 20         |
|           | -Electric space heating apparatus and electric soil heating apparatus:                                                                                                                                                                                                                                                                                                                                                      |            |
| 8516.2100 | - - Storage heating radiators                                                                                                                                                                                                                                                                                                                                                                                               | 20         |
| 8516.2900 | - - Other                                                                                                                                                                                                                                                                                                                                                                                                                   | 20         |
|           | -Electro-thermic hair-dressing or hand-drying apparatus:                                                                                                                                                                                                                                                                                                                                                                    |            |
| 8516.3100 | - - Hair dryers                                                                                                                                                                                                                                                                                                                                                                                                             | 30         |
| 8516.3200 | - - Other hair-dressing apparatus                                                                                                                                                                                                                                                                                                                                                                                           | 30         |
| 8516.3300 | - - Hand-drying apparatus                                                                                                                                                                                                                                                                                                                                                                                                   | 30         |
| 8516.4000 | -Electric smoothing irons                                                                                                                                                                                                                                                                                                                                                                                                   | 30         |
| 8516.5000 | -Microwave ovens                                                                                                                                                                                                                                                                                                                                                                                                            | 35         |
|           | -Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:                                                                                                                                                                                                                                                                                                                                                |            |
| 8516.6010 | - - - Electric oven                                                                                                                                                                                                                                                                                                                                                                                                         | 30         |
| 8516.6020 | - - - Electric ranges                                                                                                                                                                                                                                                                                                                                                                                                       | 30         |
| 8516.6030 | - - - Electric roasters/grillers                                                                                                                                                                                                                                                                                                                                                                                            | 30         |
| 8516.6090 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                                 | 30         |
|           | -Other electro-thermic appliances:                                                                                                                                                                                                                                                                                                                                                                                          |            |
| 8516.7100 | - - Coffee or tea makers                                                                                                                                                                                                                                                                                                                                                                                                    | 30         |
| 8516.7200 | - - Toasters                                                                                                                                                                                                                                                                                                                                                                                                                | 30         |
|           | - - Other:                                                                                                                                                                                                                                                                                                                                                                                                                  |            |
| 8516.7910 | - - - Insect killers                                                                                                                                                                                                                                                                                                                                                                                                        | 25         |
| 8516.7990 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                                 | 35         |
|           | -Electric heating resistors:                                                                                                                                                                                                                                                                                                                                                                                                |            |
| 8516.8010 | - - - Electric Heating Element for Refrigerators/Power condensation heater for motors                                                                                                                                                                                                                                                                                                                                       | 10         |
| 8516.8090 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                                 | 30         |
| 8516.9000 | -Parts                                                                                                                                                                                                                                                                                                                                                                                                                      | 5          |
| 85.17     | Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.                                           |            |
|           | - Telephone sets, including telephones for cellular networks or for other wireless networks:                                                                                                                                                                                                                                                                                                                                |            |
| 8517.1100 | - - Line telephone sets with cordless handsets                                                                                                                                                                                                                                                                                                                                                                              | 20         |
|           | - - Telephones for cellular networks or for other wireless networks:                                                                                                                                                                                                                                                                                                                                                        |            |
| 8517.1210 | - - - Cellular mobile phone                                                                                                                                                                                                                                                                                                                                                                                                 | Rs.500/set |
| 8517.1220 | - - - Fixed wireless terminal and CDMA                                                                                                                                                                                                                                                                                                                                                                                      | 15         |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                   | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                           | (3) |
| 8517.1290 | --- Other                                                                                                                                                                                                                                                                                                     | 25  |
|           | -- Other:                                                                                                                                                                                                                                                                                                     |     |
| 8517.1810 | --- Video phones                                                                                                                                                                                                                                                                                              | 10  |
| 8517.1890 | --- Other                                                                                                                                                                                                                                                                                                     | 10  |
|           | - Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :                                                                                                                 |     |
| 8517.6100 | -- Base stations                                                                                                                                                                                                                                                                                              | 20  |
|           | -- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus                                                                                                                                                          |     |
| 8517.6210 | --- Voice frequency telegraphy                                                                                                                                                                                                                                                                                | 5   |
| 8517.6220 | --- Modems                                                                                                                                                                                                                                                                                                    | 5   |
| 8517.6230 | --- High bit rate digital hierarchy system (SDH)                                                                                                                                                                                                                                                              | 5   |
| 8517.6240 | --- Digital loop carrier system (DLC)                                                                                                                                                                                                                                                                         | 5   |
| 8517.6250 | --- Synchronous digital hierarchy system (SDH)                                                                                                                                                                                                                                                                | 5   |
| 8517.6260 | --- Multiplexers, statistical multiplexers                                                                                                                                                                                                                                                                    | 5   |
| 8517.6290 | --- Other                                                                                                                                                                                                                                                                                                     | 20  |
|           | -- Other:                                                                                                                                                                                                                                                                                                     |     |
| 8517.6910 | --- ISDN system                                                                                                                                                                                                                                                                                               | 5   |
| 8517.6920 | --- ISDN terminal adapters                                                                                                                                                                                                                                                                                    | 5   |
| 8517.6930 | --- Routers                                                                                                                                                                                                                                                                                                   | 0   |
| 8517.6940 | --- Subscriber end equipment                                                                                                                                                                                                                                                                                  | 5   |
| 8517.6950 | --- Set top boxes for gaining access to internet                                                                                                                                                                                                                                                              | 5   |
| 8517.6960 | --- Attachments for telephones                                                                                                                                                                                                                                                                                | 5   |
| 8517.6970 | --- Networking equipments like LAN bridges, hubs, switches and repeaters                                                                                                                                                                                                                                      | 0   |
| 8517.6980 | --- Multi-station access units                                                                                                                                                                                                                                                                                | 0   |
| 8517.6990 | --- Other                                                                                                                                                                                                                                                                                                     | 5   |
| 8517.7000 | - Parts                                                                                                                                                                                                                                                                                                       | 10  |
| 85.18     | <b>Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio- frequency electric amplifiers; electric sound amplifier sets.</b> |     |
|           | -Microphones and stands therefor:                                                                                                                                                                                                                                                                             |     |
| 8518.1010 | --- Microphones having a frequency range of 300 Hz to 3.4 KHz with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use                                                                                                                                                  | 5   |
| 8518.1090 | --- Other                                                                                                                                                                                                                                                                                                     | 15  |
|           | -Loudspeakers, whether or not mounted in their enclosures:                                                                                                                                                                                                                                                    |     |
| 8518.2100 | -- Single loudspeakers, mounted in their enclosure                                                                                                                                                                                                                                                            | 20  |
| 8518.2200 | -- Multiple loudspeakers, mounted in the same enclosure                                                                                                                                                                                                                                                       | 20  |
|           | -- Other:                                                                                                                                                                                                                                                                                                     |     |
| 8518.2910 | --- Loudspeakers, without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50mm, for telecommunication use                                                                                                                                                             | 5   |
| 8518.2990 | --- Other                                                                                                                                                                                                                                                                                                     | 15  |

| PCT CODE       | DESCRIPTION                                                                                                                                                                                                                                                               | CD% |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)            | (2)                                                                                                                                                                                                                                                                       | (3) |
| 8518.3000      | -Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers                                                                                                                                    | 20  |
| 8518.4000      | -Audio-frequency electric amplifiers                                                                                                                                                                                                                                      | 20  |
| 8518.5000      | -Electric sound amplifier sets                                                                                                                                                                                                                                            | 20  |
| 8518.9000      | -Parts                                                                                                                                                                                                                                                                    | 15  |
| <b>85.19</b>   | <b>Sound recording or reproducing apparatus.</b>                                                                                                                                                                                                                          |     |
| 8519.2000      | - Apparatus operated by coins, banknotes, bank Cards, tokens or by other means of payment                                                                                                                                                                                 | 20  |
| 8519.3000      | - Turntables (record-decks)                                                                                                                                                                                                                                               | 20  |
| 8519.5000      | - Telephone answering machines                                                                                                                                                                                                                                            | 20  |
|                | - Other apparatus:                                                                                                                                                                                                                                                        |     |
|                | -- Using magnetic, optical or semiconductor media:                                                                                                                                                                                                                        |     |
| 8519.8110      | --- Dubbing system of a kind used in film studios and production houses                                                                                                                                                                                                   | 5   |
| 8519.8190      | --- Other                                                                                                                                                                                                                                                                 | 20  |
|                | -- Other:                                                                                                                                                                                                                                                                 |     |
| 8519.8910      | --- Compact disc players                                                                                                                                                                                                                                                  | 20  |
| 8519.8920      | --- Dubbing system of a kind used in film studios and production houses                                                                                                                                                                                                   | 5   |
| 8519.8930      | --- MP-3 player                                                                                                                                                                                                                                                           | 20  |
| 8519.8990      | --- Other                                                                                                                                                                                                                                                                 | 20  |
| <b>[85.20]</b> |                                                                                                                                                                                                                                                                           |     |
| <b>85.21</b>   | <b>Video recording or reproducing apparatus, whether or not incorporating a video tuner.</b>                                                                                                                                                                              |     |
|                | -Magnetic tape-type:                                                                                                                                                                                                                                                      |     |
| 8521.1010      | --- V.C.R.                                                                                                                                                                                                                                                                | 20  |
| 8521.1020      | --- V.C.P.                                                                                                                                                                                                                                                                | 20  |
| 8521.1090      | --- Other                                                                                                                                                                                                                                                                 | 20  |
|                | -Other:                                                                                                                                                                                                                                                                   |     |
| 8521.9010      | --- Laser video Disc Player                                                                                                                                                                                                                                               | 20  |
| 8521.9090      | --- Other                                                                                                                                                                                                                                                                 | 20  |
| <b>85.22</b>   | <b>Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.</b>                                                                                                                                                        |     |
| 8522.1000      | -Pick-up cartridges                                                                                                                                                                                                                                                       | 5   |
| 8522.9000      | -Other                                                                                                                                                                                                                                                                    | 5   |
| <b>85.23</b>   | <b>Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.</b> |     |
|                | -Magnetic media :                                                                                                                                                                                                                                                         |     |
| 8523.2100      | -- Cards incorporating a magnetic stripe                                                                                                                                                                                                                                  | 5   |
|                | -- Other:                                                                                                                                                                                                                                                                 |     |
| 8523.2910      | --- Magnetic discs                                                                                                                                                                                                                                                        | 5   |
| 8523.2920      | --- Video magnetic tapes including those in hubs and reels, reels, pancakes and jumbo rolls                                                                                                                                                                               | 20  |
| 8523.2930      | --- Audio cassettes                                                                                                                                                                                                                                                       | 20  |
| 8523.2940      | --- Video cassettes                                                                                                                                                                                                                                                       | 20  |
| 8523.2990      | --- Other                                                                                                                                                                                                                                                                 | 20  |
|                | - Optical media:                                                                                                                                                                                                                                                          |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                           | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                   | (3) |
| 8523.4010 | --- Discs for laser reading systems for reproducing phenomena other than sound or image                                                                                                                                                               | 5   |
| 8523.4030 | --- Discs for laser reading systems for reproducing sound only                                                                                                                                                                                        | 20  |
| 8523.4040 | --- Compact disc (Audio)                                                                                                                                                                                                                              | 20  |
| 8523.4050 | --- Compact disc (Video)                                                                                                                                                                                                                              | 20  |
| 8523.4060 | --- Digital video disc                                                                                                                                                                                                                                | 20  |
| 8523.4090 | --- Other                                                                                                                                                                                                                                             | 20  |
|           | - Semiconductor media :                                                                                                                                                                                                                               |     |
|           | - - Solid-state non-volatile storage devices:                                                                                                                                                                                                         |     |
| 8523.5110 | --- Multimedia memory cards (MMC), SD cards                                                                                                                                                                                                           | 5   |
| 8523.5120 | --- Other multimedia storage devices capable of connecting to an automatic data processing machine                                                                                                                                                    | 5   |
| 8523.5190 | --- Other                                                                                                                                                                                                                                             | 5   |
|           | - - "Smart cards":                                                                                                                                                                                                                                    |     |
| 8523.5210 | --- SIM cards                                                                                                                                                                                                                                         | 5   |
| 8523.5220 | --- Memoray cards                                                                                                                                                                                                                                     | 5   |
|           | - - Other:                                                                                                                                                                                                                                            |     |
| 8523.5910 | --- Proximity cards and tags                                                                                                                                                                                                                          | 5   |
| 8523.5990 | --- Other                                                                                                                                                                                                                                             | 10  |
|           | - Other:                                                                                                                                                                                                                                              |     |
| 8523.8010 | --- Other, for reproducing representations of instructions, data sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine | 5   |
| 8523.8020 | --- Gramophone records                                                                                                                                                                                                                                | 20  |
| 8523.8030 | --- Information technology software                                                                                                                                                                                                                   | 5   |
| 8523.8040 | --- Video tapes of education nature                                                                                                                                                                                                                   | 5   |
| 8523.8050 | --- Digital Quran                                                                                                                                                                                                                                     | 0   |
| 8523.8090 | --- Other                                                                                                                                                                                                                                             | 10  |
| [85.24]   |                                                                                                                                                                                                                                                       |     |
| 85.25     | <b>Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.</b>                     |     |
|           | - Transmission apparatus                                                                                                                                                                                                                              |     |
| 8525.5010 | --- Radio broadcast transmitter                                                                                                                                                                                                                       | 15  |
| 8525.5020 | --- TV broadcast transmitter                                                                                                                                                                                                                          | 15  |
| 8525.5030 | --- Communication jamming equipment                                                                                                                                                                                                                   | 15  |
| 8525.5040 | --- Wireless microphone                                                                                                                                                                                                                               | 15  |
| 8525.5090 | --- Other                                                                                                                                                                                                                                             | 5   |
|           | - Transmission apparatus incorporating reception apparatus:                                                                                                                                                                                           |     |
| 8525.6010 | --- Blue tooth whether or not capable of connecting to an automatic data processing machine                                                                                                                                                           | 5   |
| 8525.6020 | --- Radio paging apparatus                                                                                                                                                                                                                            | 5   |
| 8525.6030 | --- Walkie talkie set                                                                                                                                                                                                                                 | 10  |
| 8525.6040 | --- VSAT terminals                                                                                                                                                                                                                                    | 10  |
| 8525.6050 | --- Other satellite communication equipment                                                                                                                                                                                                           | 10  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                        | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                | (3) |
| 8525.6060 | - - - Vehicle tracking system                                                                                                                                                                                                      | 5   |
| 8525.6070 | - - - Modems                                                                                                                                                                                                                       | 5   |
| 8525.6090 | - - - Other                                                                                                                                                                                                                        | 10  |
|           | - Television cameras, digital cameras and video camera recorders:                                                                                                                                                                  |     |
| 8525.8010 | - - - Close circuit TV cameras                                                                                                                                                                                                     | 10  |
| 8525.8020 | - - - Multimedia still/video camera                                                                                                                                                                                                | 5   |
| 8525.8030 | - - - Television cameras                                                                                                                                                                                                           | 10  |
| 8525.8040 | - - - Digital cameras                                                                                                                                                                                                              | 10  |
| 8525.8050 | - - - Video cameras recorders                                                                                                                                                                                                      | 10  |
| 8525.8090 | - - - Other                                                                                                                                                                                                                        | 5   |
| 85.26     | <b>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.</b>                                                                                                                                       |     |
| 8526.1000 | -Radar apparatus                                                                                                                                                                                                                   | 5   |
|           | -Other:                                                                                                                                                                                                                            |     |
| 8526.9100 | - - Radio navigational aid apparatus                                                                                                                                                                                               | 5   |
| 8526.9200 | - - Radio remote control apparatus                                                                                                                                                                                                 | 5   |
| 85.27     | <b>Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.</b>                                                                         |     |
|           | - Radio-broadcast receivers capable of operating without an external source of power :                                                                                                                                             |     |
| 8527.1200 | - - Pocket-size radio cassette-players                                                                                                                                                                                             | 30  |
| 8527.1300 | - - Other Apparatus combined with sound recording or reproducing Apparatus                                                                                                                                                         | 30  |
| 8527.1900 | - - Other                                                                                                                                                                                                                          | 30  |
|           | - Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :                                                                                                       |     |
|           | - - Combined with sound recording or reproducing apparatus:                                                                                                                                                                        |     |
| 8527.2110 | - - - For vehicles of chapter 87                                                                                                                                                                                                   | 35  |
| 8527.2190 | - - - Other                                                                                                                                                                                                                        | 25  |
|           | - - Other:                                                                                                                                                                                                                         |     |
| 8527.2910 | - - - For vehicles of chapter 87                                                                                                                                                                                                   | 35  |
| 8527.2990 | - - - Other                                                                                                                                                                                                                        | 25  |
|           | - Other :                                                                                                                                                                                                                          |     |
| 8527.9100 | - - Combined with sound recording or reproducing apparatus                                                                                                                                                                         | 20  |
| 8527.9200 | - - not combined with sound recording or reproducing apparatus but combined with a clock                                                                                                                                           | 20  |
|           | - - Other:                                                                                                                                                                                                                         |     |
| 8527.9910 | - - - Modems                                                                                                                                                                                                                       | 5   |
| 8527.9990 | - - - Other                                                                                                                                                                                                                        | 20  |
| 85.28     | <b>Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.</b> |     |
|           | - Cathode-ray tube monitors :                                                                                                                                                                                                      |     |
|           | - - Of a kind solely or principally used in an automatic data processing system of heading 84.71:                                                                                                                                  |     |
| 8528.4110 | - - - CRT monitors in used/second hand condition                                                                                                                                                                                   | 25  |
| 8528.4190 | - - -Other                                                                                                                                                                                                                         | 0   |
| 8528.4900 | - - Other                                                                                                                                                                                                                          | 25  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                          | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                  | (3) |
|           | - Other monitors :                                                                                                                                                                                   |     |
| 8528.5100 | -- Of a kind solely or principally used in an automatic data processing system of heading 84.71                                                                                                      | 0   |
| 8528.5900 | -- Other                                                                                                                                                                                             | 25  |
|           | - Projectors :                                                                                                                                                                                       |     |
|           | -- Of a kind solely or principally used in an automatic data processing system of heading 84.71:                                                                                                     |     |
| 8528.6110 | --- Multimedia projector                                                                                                                                                                             | 5   |
| 8528.6190 | --- Other                                                                                                                                                                                            | 5   |
| 8528.6900 | -- Other                                                                                                                                                                                             | 25  |
|           | - Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:                                                   |     |
|           | -- Not designed to incorporate a video display or screen:                                                                                                                                            |     |
| 8528.7110 | --- Reception apparatus for receiving satellite signals of a kind used with TV (satellite dish receivers)                                                                                            | 30  |
| 8528.7190 | --- Other                                                                                                                                                                                            | 35  |
|           | -- Other, colour:                                                                                                                                                                                    |     |
|           | --- Television set:                                                                                                                                                                                  |     |
| 8528.7211 | --- Liquid crystal display                                                                                                                                                                           | 35  |
| 8528.7212 | --- Other                                                                                                                                                                                            | 35  |
| 8528.7220 | --- Reception apparatus for receiving satellite signals of a kind used with TV (Satellite dish receivers)                                                                                            | 30  |
| 8528.7290 | --- Other                                                                                                                                                                                            | 35  |
| 8528.7300 | -- Other, black and white or other monochrome                                                                                                                                                        | 35  |
| 85.29     | Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.                                                                                                          |     |
|           | -Aerials and aerial reflectors of all kinds; parts suitable for use therewith:                                                                                                                       |     |
| 8529.1010 | --- Parts and accessories for cable TV/Satellite receiver i.e. (splitter, channel combiners, signal amplifiers etc)                                                                                  | 20  |
| 8529.1020 | --- LNB, actuators                                                                                                                                                                                   | 20  |
| 8529.1090 | --- Other                                                                                                                                                                                            | 20  |
|           | -Other:                                                                                                                                                                                              |     |
| 8529.9020 | --- T.V tuners                                                                                                                                                                                       | 5   |
| 8529.9030 | --- T.V. converter box                                                                                                                                                                               | 20  |
| 8529.9090 | --- Other                                                                                                                                                                                            | 20  |
| 85.30     | Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08). |     |
| 8530.1000 | -Equipment for railways or tramways                                                                                                                                                                  | 5   |
| 8530.8000 | -Other equipment                                                                                                                                                                                     | 5   |
| 8530.9000 | -Parts                                                                                                                                                                                               | 5   |
| 85.31     | Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.                                    |     |
| 8531.1000 | -Burglar or fire alarms and similar apparatus                                                                                                                                                        | 5   |
| 8531.2000 | -Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)                                                                                                          | 5   |
| 8531.8000 | -Other apparatus                                                                                                                                                                                     | 10  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                    | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                            | (3) |
|           | -Parts:                                                                                                                                                                                                                                                                                                        |     |
| 8531.9010 | - - - Panic button                                                                                                                                                                                                                                                                                             | 5   |
| 8531.9020 | - - - Parts of apparatus of sub-heading 8531.2000                                                                                                                                                                                                                                                              | 5   |
| 8531.9090 | - - - Other                                                                                                                                                                                                                                                                                                    | 5   |
| 85.32     | <b>Electrical capacitors, fixed, variable or adjustable (pre-set).</b>                                                                                                                                                                                                                                         |     |
| 8532.1000 | -Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)                                                                                                                                                             | 25  |
|           | -Other fixed capacitors:                                                                                                                                                                                                                                                                                       |     |
| 8532.2100 | - - Tantalum                                                                                                                                                                                                                                                                                                   | 10  |
| 8532.2200 | - - Aluminium electrolytic                                                                                                                                                                                                                                                                                     | 25  |
| 8532.2300 | - - Ceramic dielectric, single layer                                                                                                                                                                                                                                                                           | 10  |
| 8532.2400 | - - Ceramic dielectric, multilayer                                                                                                                                                                                                                                                                             | 10  |
| 8532.2500 | - - Dielectric of paper or plastics                                                                                                                                                                                                                                                                            | 25  |
| 8532.2900 | - - Other                                                                                                                                                                                                                                                                                                      | 25  |
|           | -Variable or adjustable (pre-set) capacitors:                                                                                                                                                                                                                                                                  |     |
| 8532.3010 | - - - Capacitor for ignition discharge for vehicles of heading 87.11                                                                                                                                                                                                                                           | 35  |
| 8532.3020 | - - - Capacitor for ignition discharge for other motor cars and vehicles                                                                                                                                                                                                                                       | 35  |
| 8532.3090 | - - - Other                                                                                                                                                                                                                                                                                                    | 25  |
|           | -Parts:                                                                                                                                                                                                                                                                                                        |     |
| 8532.9010 | - - - Capacitors decks of metal or plastic with terminals or connectors                                                                                                                                                                                                                                        | 10  |
| 8532.9020 | - - - Capacitors terminals                                                                                                                                                                                                                                                                                     | 10  |
| 8532.9090 | - - - Other                                                                                                                                                                                                                                                                                                    | 20  |
| 85.33     | <b>Electrical resistors (including rheostats and potentiometers), other than heating resistors.</b>                                                                                                                                                                                                            |     |
| 8533.1000 | -Fixed carbon resistors, composition or film types                                                                                                                                                                                                                                                             | 5   |
|           | -Other fixed resistors:                                                                                                                                                                                                                                                                                        |     |
| 8533.2100 | - - For a power handling capacity not exceeding 20 W                                                                                                                                                                                                                                                           | 5   |
| 8533.2900 | - - Other                                                                                                                                                                                                                                                                                                      | 5   |
|           | -Wirewound variable resistors, including rheostats and potentiometers:                                                                                                                                                                                                                                         |     |
| 8533.3100 | - - For a power handling capacity not exceeding 20 W                                                                                                                                                                                                                                                           | 5   |
| 8533.3900 | - - Other                                                                                                                                                                                                                                                                                                      | 5   |
| 8533.4000 | -Other variable resistors, including rheostats and potentiometers                                                                                                                                                                                                                                              | 5   |
| 8533.9000 | -Parts                                                                                                                                                                                                                                                                                                         | 5   |
| 8534.0000 | <b>Printed circuits.</b>                                                                                                                                                                                                                                                                                       | 20  |
| 85.35     | <b>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.</b> |     |
| 8535.1000 | -Fuses                                                                                                                                                                                                                                                                                                         | 20  |
|           | -Automatic circuit breakers:                                                                                                                                                                                                                                                                                   |     |
|           | - - For a voltage of less than 72.5 kV:                                                                                                                                                                                                                                                                        |     |
| 8535.2110 | - - - Upto 17.5 kV                                                                                                                                                                                                                                                                                             | 20  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                        | (3) |
| 8535.2190 | --- Other                                                                                                                                                                                                                                                                                                                                                                  | 10  |
| 8535.2900 | -- Other                                                                                                                                                                                                                                                                                                                                                                   | 10  |
|           | -Isolating switches and make-and- break switches:                                                                                                                                                                                                                                                                                                                          |     |
| 8535.3010 | --- For a voltage upto 145 kV                                                                                                                                                                                                                                                                                                                                              | 20  |
| 8535.3090 | --- Other                                                                                                                                                                                                                                                                                                                                                                  | 10  |
|           | -Lightening arrestors, voltage limiters and surge suppressors:                                                                                                                                                                                                                                                                                                             |     |
| 8535.4010 | --- For a voltage upto 245 kV                                                                                                                                                                                                                                                                                                                                              | 20  |
| 8535.4090 | --- Other                                                                                                                                                                                                                                                                                                                                                                  | 10  |
| 8535.9000 | -Other                                                                                                                                                                                                                                                                                                                                                                     | 10  |
| 85.36     | <b>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.</b> |     |
| 8536.1000 | -Fuses                                                                                                                                                                                                                                                                                                                                                                     | 20  |
|           | -Automatic circuit breakers:                                                                                                                                                                                                                                                                                                                                               |     |
| 8536.2010 | --- Circuit breakers above 10 amp                                                                                                                                                                                                                                                                                                                                          | 5   |
| 8536.2020 | --- Air Circuit breakers, multi phase                                                                                                                                                                                                                                                                                                                                      | 5   |
| 8536.2090 | --- Other                                                                                                                                                                                                                                                                                                                                                                  | 20  |
| 8536.3000 | -Other apparatus for protecting electrical circuits                                                                                                                                                                                                                                                                                                                        | 20  |
|           | -Relays:                                                                                                                                                                                                                                                                                                                                                                   |     |
| 8536.4100 | -- For a voltage not exceeding 60 V                                                                                                                                                                                                                                                                                                                                        | 5   |
| 8536.4900 | -- Other                                                                                                                                                                                                                                                                                                                                                                   | 5   |
|           | -Other switches:                                                                                                                                                                                                                                                                                                                                                           |     |
| 8536.5010 | --- Pressure switches                                                                                                                                                                                                                                                                                                                                                      | 10  |
|           | --- Switches for vehicles of chapter 87                                                                                                                                                                                                                                                                                                                                    |     |
| 8536.5021 | ---- (1) Ignition switches without combination steering lock for motor cars of heading 8703 (not exceeding 800 cc)                                                                                                                                                                                                                                                         | 35  |
|           | (2) Ignition switches (with or without combination lock) and handle switch assembly for vehicles of heading 87.11                                                                                                                                                                                                                                                          |     |
|           | (3) Switch assembly combination and ignition switch assembly for vehicles of heading 8703.2113, 8704.3190;                                                                                                                                                                                                                                                                 |     |
|           | (4) Door switches for interior lamp for motor cars of heading 8703, (not exceeding 1200cc) and vehicles of sub - heading 8704.2190                                                                                                                                                                                                                                         |     |
| 8536.5022 | ---- Neutral safety switch, push button, ignition switch, light switch, stop light switch, and horn switch for vehicles of sub-heading 8701.9020                                                                                                                                                                                                                           | 35  |
| 8536.5029 | --- -Other                                                                                                                                                                                                                                                                                                                                                                 | 35  |
|           | --- Other:                                                                                                                                                                                                                                                                                                                                                                 |     |
| 8536.5091 | --- -Other for motor cars and vehicles                                                                                                                                                                                                                                                                                                                                     | 35  |
| 8536.5099 | --- -Other                                                                                                                                                                                                                                                                                                                                                                 | 20  |
|           | -Lamp-holders, plugs and sockets:                                                                                                                                                                                                                                                                                                                                          |     |
| 8536.6100 | -- Lamp-holders                                                                                                                                                                                                                                                                                                                                                            | 20  |
|           | -- Other:                                                                                                                                                                                                                                                                                                                                                                  |     |
| 8536.6910 | --- Plugs & Sockets with pins 16 & above                                                                                                                                                                                                                                                                                                                                   | 5   |
| 8536.6990 | --- Other                                                                                                                                                                                                                                                                                                                                                                  | 20  |
| 8536.7000 | - Connectors for optical fibres, optical fibre bundles or cables                                                                                                                                                                                                                                                                                                           | 20  |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                       | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                               | (3) |
|           | -Other apparatus:                                                                                                                                                                                                                                                                                                                                 |     |
| 8536.9010 | --- Wafer probers                                                                                                                                                                                                                                                                                                                                 | 5   |
| 8536.9030 | --- Magnetic contactors/thermal protectors for motors                                                                                                                                                                                                                                                                                             | 10  |
| 8536.9090 | --- Other                                                                                                                                                                                                                                                                                                                                         | 20  |
| 85.37     | <b>Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.</b> |     |
|           | -For a voltage not exceeding 1,000 V:                                                                                                                                                                                                                                                                                                             |     |
| 8537.1010 | --- Fuse boxes for vehicles of heading 87.11                                                                                                                                                                                                                                                                                                      | 35  |
| 8537.1020 | --- Fuse boxes for other motor cars and vehicles                                                                                                                                                                                                                                                                                                  | 35  |
| 8537.1090 | --- Other                                                                                                                                                                                                                                                                                                                                         | 25  |
| 8537.2000 | -For a voltage exceeding 1,000 V                                                                                                                                                                                                                                                                                                                  | 25  |
| 85.38     | <b>Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.</b>                                                                                                                                                                                                                                          |     |
| 8538.1000 | -Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus                                                                                                                                                                                                                      | 20  |
|           | -Other:                                                                                                                                                                                                                                                                                                                                           |     |
| 8538.9010 | --- Vacuum interrupters for vacuum circuit breakers                                                                                                                                                                                                                                                                                               | 5   |
| 8538.9090 | --- Other                                                                                                                                                                                                                                                                                                                                         | 15  |
| 85.39     | <b>Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.</b>                                                                                                                                                                                                                     |     |
| 8539.1000 | -Sealed beam lamp units                                                                                                                                                                                                                                                                                                                           | 35  |
|           | -Other filament lamps, excluding ultra-violet or infra-red lamps:                                                                                                                                                                                                                                                                                 |     |
|           | -- Tungsten halogen:                                                                                                                                                                                                                                                                                                                              |     |
| 8539.2110 | --- Bulbs for automotive vehicles                                                                                                                                                                                                                                                                                                                 | 35  |
| 8539.2190 | --- Other                                                                                                                                                                                                                                                                                                                                         | 10  |
| 8539.2200 | -- Other, of a power not exceeding 200 W and for a voltage exceeding 100V                                                                                                                                                                                                                                                                         | 20  |
|           | -- Other:                                                                                                                                                                                                                                                                                                                                         |     |
| 8539.2910 | --- For automotive vehicles                                                                                                                                                                                                                                                                                                                       | 35  |
| 8539.2920 | --- For flash light                                                                                                                                                                                                                                                                                                                               | 20  |
| 8539.2990 | --- Other                                                                                                                                                                                                                                                                                                                                         | 20  |
|           | -Discharge lamps, other than ultra-violet lamps:                                                                                                                                                                                                                                                                                                  |     |
| 8539.3100 | -- Fluorescent, hot cathode                                                                                                                                                                                                                                                                                                                       | 20  |
| 8539.3200 | -- Mercury or sodium vapour lamps; metal halide lamps                                                                                                                                                                                                                                                                                             | 20  |
|           | -- Other:                                                                                                                                                                                                                                                                                                                                         |     |
| 8539.3910 | --- Energy saving lamp                                                                                                                                                                                                                                                                                                                            | 0   |
| 8539.3990 | --- Other                                                                                                                                                                                                                                                                                                                                         | 20  |
|           | -Ultra-violet or infra-red lamps; arc-lamps:                                                                                                                                                                                                                                                                                                      |     |
| 8539.4100 | -- Arc-lamps                                                                                                                                                                                                                                                                                                                                      | 20  |
|           | -- Other:                                                                                                                                                                                                                                                                                                                                         |     |
| 8539.4910 | --- Infra-red lamp                                                                                                                                                                                                                                                                                                                                | 20  |
| 8539.4920 | --- Ultra-violet lamps                                                                                                                                                                                                                                                                                                                            | 20  |
|           | -Parts:                                                                                                                                                                                                                                                                                                                                           |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                           | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                   | (3) |
| 8539.9010 | --- Tungsten filament and lead in wire for bulbs and tube lights                                                                                                                                                                                      | 5   |
| 8539.9020 | --- Base cap for bulb                                                                                                                                                                                                                                 | 5   |
| 8539.9030 | --- Base cap for tube light                                                                                                                                                                                                                           | 10  |
| 8539.9040 | --- Parts for energy saving lamps                                                                                                                                                                                                                     | 5   |
| 8539.9090 | --- Other                                                                                                                                                                                                                                             | 10  |
| 85.40     | <b>Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).</b>                                |     |
|           | -Cathode-ray television picture tubes, including video monitor cathode-ray tubes:                                                                                                                                                                     |     |
| 8540.1100 | -- Colour                                                                                                                                                                                                                                             | 5   |
| 8540.1200 | -- Black and white or other monochrome                                                                                                                                                                                                                | 5   |
| 8540.2000 | -Television camera tubes; image converters and intensifiers; other photo-cathode tubes                                                                                                                                                                | 5   |
| 8540.4000 | -Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm                                                                                                                                                             | 5   |
| 8540.5000 | -Data/graphic display tubes, black and white or other monochrome                                                                                                                                                                                      | 5   |
| 8540.6000 | -Other cathode-ray tubes                                                                                                                                                                                                                              | 5   |
|           | -Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:                                                                                                                          |     |
| 8540.7100 | -- Magnetrons                                                                                                                                                                                                                                         | 5   |
| 8540.7200 | -- Klystrons                                                                                                                                                                                                                                          | 5   |
| 8540.7900 | -- Other                                                                                                                                                                                                                                              | 5   |
|           | -Other valves and tubes:                                                                                                                                                                                                                              |     |
| 8540.8100 | -- Receiver or amplifier valves and tubes                                                                                                                                                                                                             | 5   |
| 8540.8900 | -- Other                                                                                                                                                                                                                                              | 5   |
|           | -Parts:                                                                                                                                                                                                                                               |     |
| 8540.9100 | -- Of cathode-ray tubes                                                                                                                                                                                                                               | 5   |
| 8540.9900 | -- Other                                                                                                                                                                                                                                              | 5   |
| 85.41     | <b>Diodes, transistors and similar semi-conductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.</b> |     |
| 8541.1000 | -Diodes, other than photosensitive or light emitting diodes                                                                                                                                                                                           | 5   |
|           | -Transistors, other than photosensitive transistors:                                                                                                                                                                                                  |     |
| 8541.2100 | -- With a dissipation rate of less than 1 W                                                                                                                                                                                                           | 5   |
| 8541.2900 | -- Other                                                                                                                                                                                                                                              | 5   |
| 8541.3000 | -Thyristors, diacs and triacs, other than photosensitive devices                                                                                                                                                                                      | 5   |
| 8541.4000 | -Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes                                                                                                 | 5   |
| 8541.5000 | -Other semiconductor devices                                                                                                                                                                                                                          | 5   |
| 8541.6000 | -Mounted piezo-electric crystals                                                                                                                                                                                                                      | 5   |
| 8541.9000 | -Parts                                                                                                                                                                                                                                                | 5   |
| 85.42     | <b>Electronic integrated circuits.</b>                                                                                                                                                                                                                |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                           | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                   | (3) |
|           | - Electronic integrated circuits :                                                                                                                                                                                                                                                                                    |     |
| 8542.3100 | -- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits                                                                                                                                                            | 5   |
| 8542.3200 | -- Memories                                                                                                                                                                                                                                                                                                           | 5   |
| 8542.3300 | -- Amplifiers                                                                                                                                                                                                                                                                                                         | 5   |
| 8542.3900 | -- Other                                                                                                                                                                                                                                                                                                              | 5   |
| 8542.9000 | - Parts                                                                                                                                                                                                                                                                                                               | 5   |
| 85.43     | <b>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.</b>                                                                                                                                                                                           |     |
| 8543.1000 | - Particle accelerators                                                                                                                                                                                                                                                                                               | 10  |
| 8543.2000 | -Signal generators                                                                                                                                                                                                                                                                                                    | 10  |
| 8543.3000 | -Machines and apparatus for electroplating, electrolysis or electrophoresis                                                                                                                                                                                                                                           | 5   |
|           | - Other machines and apparatus:                                                                                                                                                                                                                                                                                       |     |
| 8543.7010 | --- Remote control                                                                                                                                                                                                                                                                                                    | 5   |
| 8543.7090 | ---Other                                                                                                                                                                                                                                                                                                              | 5   |
|           | -Parts:                                                                                                                                                                                                                                                                                                               |     |
| 8543.9010 | --- Of machines of heading 8543.1900 & 8543.2000                                                                                                                                                                                                                                                                      | 5   |
| 8543.9090 | --- Other                                                                                                                                                                                                                                                                                                             | 5   |
| 85.44     | <b>Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.</b> |     |
|           | -Winding wire:                                                                                                                                                                                                                                                                                                        |     |
|           | -- Of copper:                                                                                                                                                                                                                                                                                                         |     |
| 8544.1110 | --- Enamelled wire with nylon cover                                                                                                                                                                                                                                                                                   | 10  |
| 8544.1190 | --- Other                                                                                                                                                                                                                                                                                                             | 20  |
| 8544.1900 | -- Other                                                                                                                                                                                                                                                                                                              | 25  |
| 8544.2000 | -Co-axial cable and other co-axial electric conductors                                                                                                                                                                                                                                                                | 25  |
|           | -Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:                                                                                                                                                                                                                            |     |
|           | --- Of a kind used in vehicles of chapter 87:                                                                                                                                                                                                                                                                         |     |
| 8544.3011 | ---- Wiring sets and cable sets for motor cars of heading 87.03, and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3223, 8704.2190, 8704.3190, 8703.3225 and vehicles of heading 87.11                                                                                                               | 35  |
| 8544.3012 | ---- Wiring sets and cable sets for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390 and 8701.9020                                                                                                                                          | 35  |
| 8544.3019 | ---- Other                                                                                                                                                                                                                                                                                                            | 35  |
| 8544.3090 | --- Other                                                                                                                                                                                                                                                                                                             | 25  |
|           | - Other electric conductors, for a voltage not exceeding 1,000 V :                                                                                                                                                                                                                                                    |     |
|           | -- Fitted with connectors:                                                                                                                                                                                                                                                                                            |     |
| 8544.4210 | --- Computer leads                                                                                                                                                                                                                                                                                                    | 5   |
|           | --- Of a kind used in vehicles of chapter 87:                                                                                                                                                                                                                                                                         |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                           | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                   | (3) |
| 8544.4221 | --- Wiring sets and cable sets for motor cars of heading 87.03, and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3223, 8704.2190, 8704.3190, 8703.3225 and vehicles of heading 87.11                                                                                                                                                                                                | 35  |
| 8544.4222 | --- Wiring sets and cable sets for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390 and 8701.9020                                                                                                                                                                                                                           | 35  |
| 8544.4229 | --- Other                                                                                                                                                                                                                                                                                                                                                                                             | 35  |
| 8544.4290 | --- Other                                                                                                                                                                                                                                                                                                                                                                                             | 25  |
|           | -- Other:                                                                                                                                                                                                                                                                                                                                                                                             |     |
| 8544.4910 | --- Telephone cables                                                                                                                                                                                                                                                                                                                                                                                  | 25  |
| 8544.4920 | --- Multi core, flexible, flat type copper, insulated (all features together)                                                                                                                                                                                                                                                                                                                         | 10  |
| 8544.4990 | --- Other                                                                                                                                                                                                                                                                                                                                                                                             | 25  |
| 8544.6000 | -Other electric conductors, for a voltage exceeding 1,000 V                                                                                                                                                                                                                                                                                                                                           | 20  |
| 8544.7000 | -Optical fibre cables                                                                                                                                                                                                                                                                                                                                                                                 | 25  |
| 85.45     | <b>Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.</b>                                                                                                                                                                                                                |     |
|           | -Electrodes:                                                                                                                                                                                                                                                                                                                                                                                          |     |
| 8545.1100 | -- Of a kind used for furnaces                                                                                                                                                                                                                                                                                                                                                                        | 5   |
| 8545.1900 | -- Other                                                                                                                                                                                                                                                                                                                                                                                              | 15  |
| 8545.2000 | -Brushes                                                                                                                                                                                                                                                                                                                                                                                              | 15  |
|           | -Other:                                                                                                                                                                                                                                                                                                                                                                                               |     |
| 8545.9010 | --- For motor vehicles including tractors                                                                                                                                                                                                                                                                                                                                                             | 35  |
| 8545.9020 | --- For dry battery cells                                                                                                                                                                                                                                                                                                                                                                             | 5   |
| 8545.9090 | --- Other                                                                                                                                                                                                                                                                                                                                                                                             | 15  |
| 85.46     | <b>Electrical insulators of any material.</b>                                                                                                                                                                                                                                                                                                                                                         |     |
| 8546.1000 | -Of glass                                                                                                                                                                                                                                                                                                                                                                                             | 25  |
| 8546.2000 | -Of ceramics                                                                                                                                                                                                                                                                                                                                                                                          | 25  |
| 8546.9000 | -Other                                                                                                                                                                                                                                                                                                                                                                                                | 25  |
| 85.47     | <b>Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.</b> |     |
| 8547.1000 | -Insulating fittings of ceramics                                                                                                                                                                                                                                                                                                                                                                      | 20  |
| 8547.2000 | -Insulating fittings of plastics                                                                                                                                                                                                                                                                                                                                                                      | 20  |
| 8547.9000 | -Other                                                                                                                                                                                                                                                                                                                                                                                                | 20  |
| 85.48     | <b>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.</b>                                                                                                                                  |     |

| PCT CODE<br>(1)  | DESCRIPTION<br>(2)                                                                                                                                                                                              | CD%<br>(3) |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
|                  | -Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:                                                   |            |
| 8548.1010        | - - - Batteries plates                                                                                                                                                                                          | 0          |
| 8548.1090        | - - - Other                                                                                                                                                                                                     | 5          |
| 8548.9000        | -Other                                                                                                                                                                                                          | 25         |
| <b>86.01</b>     | <b>Rail locomotives powered from an external source of electricity or by electric accumulators.</b>                                                                                                             |            |
| 8601.1000        | -Powered from an external source of electricity                                                                                                                                                                 | 5          |
| 8601.2000        | -Powered by electric accumulators                                                                                                                                                                               | 5          |
| <b>86.02</b>     | <b>Other rail locomotives; locomotive tenders.</b>                                                                                                                                                              |            |
| 8602.1000        | -Diesel-electric locomotives                                                                                                                                                                                    | 5          |
| 8602.9000        | -Other                                                                                                                                                                                                          | 5          |
| <b>86.03</b>     | <b>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.</b>                                                                                                           |            |
| 8603.1000        | -Powered from an external source of electricity                                                                                                                                                                 | 5          |
| 8603.9000        | -Other                                                                                                                                                                                                          | 5          |
| <b>8604.0000</b> | <b>Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).</b>         | <b>5</b>   |
| <b>8605.0000</b> | <b>Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).</b> | <b>5</b>   |
| <b>86.06</b>     | <b>Railway or tramway goods vans and wagons, not self-propelled.</b>                                                                                                                                            |            |
| 8606.1000        | -Tank wagons and the like                                                                                                                                                                                       | 5          |
| 8606.3000        | -Self-discharging vans and wagons, other than those of subheading 8606.10                                                                                                                                       | 5          |
|                  | -Other:                                                                                                                                                                                                         |            |
| 8606.9100        | - - Covered and closed                                                                                                                                                                                          | 5          |
| 8606.9200        | - - Open, with non-removable sides of a height exceeding 60 cm                                                                                                                                                  | 5          |
| 8606.9900        | - - Other                                                                                                                                                                                                       | 5          |
| <b>86.07</b>     | <b>Parts of railway or tramway locomotives or rolling-stock.</b>                                                                                                                                                |            |
|                  | -Bogies, bissel-bogies, axles and wheels, and parts thereof:                                                                                                                                                    |            |
| 8607.1100        | - - Driving bogies and bissel-bogies                                                                                                                                                                            | 5          |
| 8607.1200        | - - Other bogies and bissel bogies                                                                                                                                                                              | 5          |
| 8607.1900        | - - Other, including parts                                                                                                                                                                                      | 5          |
|                  | -Brakes and parts thereof:                                                                                                                                                                                      |            |
| 8607.2100        | - - Air brakes and parts thereof                                                                                                                                                                                | 5          |
| 8607.2900        | - - Other                                                                                                                                                                                                       | 5          |
| 8607.3000        | -Hooks and other coupling devices, buffers, and parts thereof                                                                                                                                                   | 5          |
|                  | -Other:                                                                                                                                                                                                         |            |
| 8607.9100        | - - Of locomotives                                                                                                                                                                                              | 5          |
| 8607.9900        | - - Other                                                                                                                                                                                                       | 5          |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                             | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                     | (3) |
| 8608.0000 | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing. | 5   |
| 8609.0000 | Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.                                                                                                                           | 10  |
| 87.01     | Tractors (other than tractors of heading 87.09).                                                                                                                                                                                                                        |     |
|           | -Pedestrian controlled tractors:                                                                                                                                                                                                                                        |     |
| 8701.1010 | --- Components for the assembly/ manufacture, in any kit form                                                                                                                                                                                                           | 30  |
| 8701.1090 | --- Other                                                                                                                                                                                                                                                               | 30  |
|           | -Road tractors for semi-trailers:                                                                                                                                                                                                                                       |     |
| 8701.2010 | --- Components for the assembly / manufacture of road tractors for semi-trailers (prime movers), in any kit form, of less than 280 HP                                                                                                                                   | 30  |
| 8701.2020 | --- Road tractors for semi-trailers (prime movers) less than 280 HP                                                                                                                                                                                                     | 30  |
| 8701.2030 | --- Components for the assembly / manufacture of road tractors for semi-trailers (prime movers), in any kit form, of 280 HP and above                                                                                                                                   | 15  |
| 8701.2040 | --- Road tractors for semi-trailers (prime movers) of 280 HP and above                                                                                                                                                                                                  | 15  |
| 8701.2090 | --- Other                                                                                                                                                                                                                                                               | 10  |
|           | -Track-laying tractors:                                                                                                                                                                                                                                                 |     |
| 8701.3010 | --- Components for the assembly/manufacture, in any kit form                                                                                                                                                                                                            | 30  |
| 8701.3090 | --- Other                                                                                                                                                                                                                                                               | 30  |
|           | -Other:                                                                                                                                                                                                                                                                 |     |
| 8701.9010 | --- Components for the assembly / manufacture of agricultural tractors, in any kit form                                                                                                                                                                                 | 15  |
| 8701.9020 | --- Agricultural Tractors, having an engine capacity exceeding 35 HP but not exceeding 100 HP                                                                                                                                                                           | 15  |
| 8701.9030 | --- Components for the assembly/ manufacture of prime movers not exceeding 280 HP, in any kit form                                                                                                                                                                      | 30  |
| 8701.9040 | --- Road tractors for trailers (prime movers) less than 280 HP                                                                                                                                                                                                          | 30  |
| 8701.9050 | --- Components for the assembly/ manufacture road tractors for trailers (prime movers) of 280 HP and above, in any kit form                                                                                                                                             | 15  |
| 8701.9060 | --- Road tractors for trailers (prime movers) of 280 HP and above                                                                                                                                                                                                       | 15  |
| 8701.9090 | --- Other                                                                                                                                                                                                                                                               | 10  |
| 87.02     | Motor vehicles for the transport of ten or more persons, including the driver.                                                                                                                                                                                          |     |
|           | -With compression-ignition internal combustion piston engine (diesel or semi-diesel):                                                                                                                                                                                   |     |
| 8702.1010 | --- Components for assembly / manufacture of vehicles, in any kit form                                                                                                                                                                                                  | 20  |
| 8702.1020 | --- Fully dedicated CNG buses (CBU)                                                                                                                                                                                                                                     | 0   |
| 8702.1090 | --- Other                                                                                                                                                                                                                                                               | 20  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                 | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                         | (3) |
|           | - Other:                                                                                                                                                                    |     |
| 8702.9010 | --- Components for assembly / manufacture of vehicles, in any kit form                                                                                                      | 20  |
| 8702.9020 | --- Fully dedicated CNG buses (CBU)                                                                                                                                         | 15  |
| 8702.9090 | --- Other                                                                                                                                                                   | 20  |
| 87.03     | <b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.</b> |     |
| 8703.1000 | - Vehicles specially designed for traveling on snow, golf cars and similar vehicles.                                                                                        | 30  |
|           | - Other vehicles, with spark-ignition internal combustion reciprocating piston engine:                                                                                      |     |
|           | - - Of a cylinder capacity not exceeding 1,000cc:                                                                                                                           |     |
|           | - - - Of a cylinder capacity not exceeding 800cc:                                                                                                                           |     |
| 8703.2111 | ---- Components for the assembly/ manufacture of vehicles, in any kit form excluding those of headings 8703.2113 and 8703.2115                                              | 50  |
| 8703.2112 | ---- Components for the assembly / manufacture of mini van type vehicles, in any kit form                                                                                   | 50  |
| 8703.2113 | ---- Mini Vans (CBU)                                                                                                                                                        | 50  |
| 8703.2114 | ---- Components for the assembly/ manufacture of auto rickshaws, in any kit form                                                                                            | 50  |
| 8703.2115 | ---- Auto rickshaws (CBU)                                                                                                                                                   | 50  |
| 8703.2119 | ---- Other                                                                                                                                                                  | 50  |
|           | - - Of a cylinder capacity exceeding 800cc but not exceeding 1000cc:                                                                                                        |     |
| 8703.2191 | ---- Components for the assembly / manufacture of vehicles, in any kit form excluding those of heading 8703.2193                                                            | 55  |
| 8703.2192 | ---- Components for the assembly / manufacture of 4x4 vehicles, in any kit form                                                                                             | 55  |
| 8703.2193 | ---- 4x4 vehicles (CBU)                                                                                                                                                     | 55  |
| 8703.2199 | ---- Other                                                                                                                                                                  | 55  |
|           | - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc:                                                                                                    |     |
| 8703.2210 | --- Components for the assembly / manufacture of vehicles, in any kit form                                                                                                  | 60  |
| 8703.2220 | --- Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1300cc.                                                                                              | 60  |
| 8703.2290 | --- Other                                                                                                                                                                   | 60  |
|           | - - Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc:                                                                                                     |     |
|           | - - - Of a capacity exceeding 1,500cc but not exceeding 1,800cc:                                                                                                            |     |
| 8703.2311 | ---- Components for the assembly / manufacture of vehicles, in any kit form                                                                                                 | 75  |
| 8703.2319 | ---- Other                                                                                                                                                                  | 75  |
|           | - - - Other, of a capacity exceeding 1,800cc but not exceeding 3,000cc:                                                                                                     |     |
| 8703.2321 | ---- Components for the assembly / manufacture of vehicles, in any kit form                                                                                                 | 100 |
| 8703.2329 | ---- Other                                                                                                                                                                  | 100 |

| PCT CODE  | DESCRIPTION                                                                                                                               | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                       | (3) |
|           | -- Of a cylinder capacity exceeding 3,000cc:                                                                                              |     |
| 8703.2410 | --- Components for the assembly / manufacture of vehicles, in any kit form                                                                | 100 |
| 8703.2490 | --- Other                                                                                                                                 | 100 |
|           | -Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):                                     |     |
|           | -- Of a cylinder capacity not exceeding 1,500cc:                                                                                          |     |
|           | --- Of a cylinder capacity not exceeding 800cc:                                                                                           |     |
| 8703.3111 | ---- Components for the assembly / manufacture of vehicles, in any kit form                                                               | 50  |
| 8703.3112 | ---- Other                                                                                                                                | 50  |
|           | ---- Of a cylinder capacity exceeding 800cc but not exceeding 1,000cc:                                                                    |     |
| 8703.3121 | ---- Components for the assembly / manufacture of vehicles, in any kit form                                                               | 55  |
| 8703.3129 | ---- Other                                                                                                                                | 55  |
|           | --- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:                                                                   |     |
| 8703.3131 | ---- Components for the assembly / manufacture of vehicles, in any kit form                                                               | 60  |
| 8703.3139 | ---- Other                                                                                                                                | 60  |
|           | -- Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500 cc:                                                                   |     |
|           | --- Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:                                                                          |     |
| 8703.3211 | ---- Components for the assembly / manufacture of vehicles, in any kit form                                                               | 75  |
| 8703.3219 | ---- Other                                                                                                                                | 75  |
|           | --- Other, of a capacity exceeding 1,800 cc but not exceeding 2,500 cc:                                                                   |     |
| 8703.3221 | ---- Components for the assembly/ manufacture of vehicles, in any kit form excluding those of headings 8703.3223, 8703.3225 and 8703.3227 | 100 |
| 8703.3222 | ---- Components for the assembly / manufacture of sports utility vehicles, in any kit form                                                | 100 |
| 8703.3223 | ---- Sports utility vehicles (SUVs 4x4)                                                                                                   | 100 |
| 8703.3224 | ---- Components for assembly / manufacture of all terrain vehicles (4x4), in any kit form                                                 | 100 |
| 8703.3225 | ---- All terrain vehicles (4x4)                                                                                                           | 100 |
| 8703.3226 | ---- Components for assembly/manufacture of specially designed twin cabin type taxi of sub-heading 8703.3227.                             | 20  |
| 8703.3227 | --- Specially designed twin cabin type taxi in CBU, build on girder chassis with the following features:                                  | 20  |
|           | (1) Attack resistance central division along with payment tray.                                                                           |     |
|           | (2) Wheel chair compartment with folding ramp                                                                                             |     |
|           | (3) Taxi meter and two way radio system                                                                                                   |     |
|           | (4) Other standard accessories                                                                                                            |     |
| 8703.3229 | ---- Other                                                                                                                                | 100 |
|           | -- Of a cylinder capacity exceeding 2500cc:                                                                                               |     |
| 8703.3310 | --- Components for the industrial assembly/ manufacture of vehicles, in any kit form                                                      | 100 |



| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                                                                              | CD% |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                                                                      | (3) |
| 8703.3390    | --- Other                                                                                                                                                                                                                                                                                                | 100 |
| 8703.9000    | -Other                                                                                                                                                                                                                                                                                                   | 100 |
| <b>87.04</b> | <b>Motor vehicles for the transport of goods.</b>                                                                                                                                                                                                                                                        |     |
|              | -Dumpers designed for off-highway use:                                                                                                                                                                                                                                                                   |     |
| 8704.1010    | --- Components for assembly/ manufacture of Dump trucks designed for off-highway use                                                                                                                                                                                                                     | 30  |
| 8704.1090    | --- Other                                                                                                                                                                                                                                                                                                | 30  |
|              | -Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):                                                                                                                                                                                                             |     |
|              | -- g.v.w. not exceeding 5 tonnes:                                                                                                                                                                                                                                                                        |     |
| 8704.2110    | --- Components for the assembly / manufacture of vehicles, in any kit form                                                                                                                                                                                                                               | 60  |
| 8704.2190    | --- Other                                                                                                                                                                                                                                                                                                | 60  |
|              | -- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:                                                                                                                                                                                                                                                |     |
|              | --- g.v.w.exceeding 5 tonnes but not exceeding 8 tonnes:                                                                                                                                                                                                                                                 |     |
| 8704.2211    | ---- Components for the assembly / manufacture of vehicles, in any kit form                                                                                                                                                                                                                              | 30  |
| 8704.2219    | ---- Other                                                                                                                                                                                                                                                                                               | 30  |
|              | --- g.v.w.exceeding 8 tonnes but not exceeding 20 tonnes:                                                                                                                                                                                                                                                |     |
| 8704.2291    | ---- Components for the assembly / manufacture of vehicles, in any kit form                                                                                                                                                                                                                              | 30  |
| 8704.2299    | ---- Other                                                                                                                                                                                                                                                                                               | 30  |
|              | -- g.v.w. exceeding 20 tonnes:                                                                                                                                                                                                                                                                           |     |
| 8704.2310    | --- Components for the assembly / manufacture of vehicles, in any kit form                                                                                                                                                                                                                               | 30  |
| 8704.2390    | --- Other                                                                                                                                                                                                                                                                                                | 30  |
|              | -Other, with spark-ignition internal combustion piston engine:                                                                                                                                                                                                                                           |     |
|              | -- g.v.w. not exceeding 5 tonnes:                                                                                                                                                                                                                                                                        |     |
| 8704.3110    | --- Components for the assembly / manufacture, in any kit form                                                                                                                                                                                                                                           | 60  |
| 8704.3190    | --- Other                                                                                                                                                                                                                                                                                                | 60  |
|              | -- g.v.w. exceeding 5 tonnes:                                                                                                                                                                                                                                                                            |     |
| 8704.3210    | --- Components for assembly/ manufacture of vehicles in any kit form                                                                                                                                                                                                                                     | 30  |
| 8704.3290    | --- Other                                                                                                                                                                                                                                                                                                | 30  |
|              | -Other:                                                                                                                                                                                                                                                                                                  |     |
| 8704.9010    | --- Components for assembly/ manufacture of vehicles in any kit form                                                                                                                                                                                                                                     | 30  |
| 8704.9090    | --- Other                                                                                                                                                                                                                                                                                                | 30  |
| <b>87.05</b> | <b>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).</b> |     |
| 8705.1000    | -Crane lorries                                                                                                                                                                                                                                                                                           | 30  |
| 8705.2000    | -Mobile drilling derricks                                                                                                                                                                                                                                                                                | 30  |
| 8705.3000    | -Fire fighting vehicles                                                                                                                                                                                                                                                                                  | 30  |
| 8705.4000    | -Concrete-mixer lorries                                                                                                                                                                                                                                                                                  | 30  |
| 8705.9000    | -Other                                                                                                                                                                                                                                                                                                   | 30  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | (3) |
| 8706.0000 | Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 50  |
| 87.07     | Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |     |
| 8707.1000 | - For vehicles of heading 87.03                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 50  |
|           | -Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |     |
| 8707.9010 | --- For vehicles of headings 8704.2190 and 8704.3190                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 50  |
| 8707.9090 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 50  |
| 87.08     | Parts and accessories of the motor vehicles of headings 87.01 to 87.05.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |     |
|           | -Bumpers and parts thereof:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |     |
| 8708.1010 | --- (1) Bumpers (sheet metal) for vehicles of sub - heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060<br>(2) Bumper (sheet metal type) and parts thereof for vehicles of sub - headings 8704.2219, 8704.2299 and 8704.2390                                                                                                                                                                                                                                                                                                                                                                                         | 35  |
| 8708.1020 | --- (1) Following components for motor cars of heading 87.03 (i) Front and Rear Bumper (cover) (ii) Member/ reinforcement for bumpers (iii) Side supports for bumpers<br>(2) Following components for vehicles of heading 8703.2113 (i) Front and rear bumper (covers) (ii) Stays/ bracket for covers<br>(3) Front bumper ( sheet metal part ) for vehicles of sub-heading 8703.3223<br>(4)Front bumper and parts thereof for vehicles of sub - headings 8704.2190 and 8704.3190<br>(5) Bumpers and parts thereof for vehicles of sub - heading 8703.2115<br>(6) Front bumpers for vehicles of sub - heading 8703.3225 | 35  |
| 8708.1090 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 35  |
|           | -Other parts and accessories of bodies (including cabs):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |     |
|           | -- Safety seat belts:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |
| 8708.2110 | --- For motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8703.3225, 8704.2190 and 8704.3190                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 35  |
| 8708.2120 | --- For vehicles of sub-headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 35  |
| 8708.2190 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 35  |
|           | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |
|           | --- For vehicles of heading 87.01:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |
| 8708.2911 | ---- (A) Following components for vehicles of sub-heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060<br>(1) Battery carrier assembly and parts thereof<br>(2) Cabin tilt stay stopper assembly<br>(3) Cross members for frame<br>(4) Floor mat assembly set<br>(5) Foot steps for cabin entry                                                                                                                                                                                                                                                                                                                       | 35  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                         | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                 | (3) |
|           | (6) For 4x2 vehicles: Brackets for shock absorber mounting; Brackets for mounting engine (casting and sheet metal type) ; Brackets for exhaust pipe; Brackets / support for air and vacuum tank ; Brackets for mounting pedal set ; Brackets assembly for leaf spring assembly (casting) ; Brackets for air cleaner |     |
|           | (7) Frame assembly                                                                                                                                                                                                                                                                                                  |     |
|           | (8) Gussets / stiffeners for frame                                                                                                                                                                                                                                                                                  |     |
|           | (9) Licence plate assembly and parts thereof                                                                                                                                                                                                                                                                        |     |
|           | (10) Long members for frame (4x2 vehicles only)                                                                                                                                                                                                                                                                     |     |
|           | (11) Mounting support for spare wheel carrier                                                                                                                                                                                                                                                                       |     |
|           | (12) Rear body trim                                                                                                                                                                                                                                                                                                 |     |
|           | (13) Rear member assembly for cabin mounting                                                                                                                                                                                                                                                                        |     |
|           | (14) Shroud for fan                                                                                                                                                                                                                                                                                                 |     |
|           | (15) Sun visor                                                                                                                                                                                                                                                                                                      |     |
|           | (B) Following components for agricultural tractors of sub - heading 8701.9020                                                                                                                                                                                                                                       |     |
|           | (1) Battery box assembly and parts thereof                                                                                                                                                                                                                                                                          |     |
|           | (2) Body shield / guard PTO                                                                                                                                                                                                                                                                                         |     |
|           | (3) Cowl radiator assembly and parts thereof                                                                                                                                                                                                                                                                        |     |
|           | (4) Fan shroud assembly and parts thereof                                                                                                                                                                                                                                                                           |     |
|           | (5) Fender assemblies and parts thereof                                                                                                                                                                                                                                                                             |     |
|           | (6) Filler neck for lubricating oil                                                                                                                                                                                                                                                                                 |     |
|           | (7) Flaps for front hood                                                                                                                                                                                                                                                                                            |     |
|           | (8) Foot rest                                                                                                                                                                                                                                                                                                       |     |
|           | (9) Foot step / foot board assemblies and parts thereof                                                                                                                                                                                                                                                             |     |
|           | (10) Grill assembly / hood cowling assembly and parts thereof                                                                                                                                                                                                                                                       |     |
|           | (11) Guard / protector for PTO                                                                                                                                                                                                                                                                                      |     |
|           | (12) Heat shields                                                                                                                                                                                                                                                                                                   |     |
|           | (13) Hood assembly and parts thereof                                                                                                                                                                                                                                                                                |     |
|           | (14) Instrument panels                                                                                                                                                                                                                                                                                              |     |
|           | (15) Seat support assembly and parts thereof                                                                                                                                                                                                                                                                        |     |
|           | (16) Side channels                                                                                                                                                                                                                                                                                                  |     |
|           | (17) Side grill                                                                                                                                                                                                                                                                                                     |     |
|           | (18) Support for front throttle                                                                                                                                                                                                                                                                                     |     |
|           | (19) Warning indicator housing                                                                                                                                                                                                                                                                                      |     |
| 8708.2919 | --- Other                                                                                                                                                                                                                                                                                                           | 35  |
| 8708.2920 | --- Following components for vehicles of sub - headings 8702.1090 and 8702.9090                                                                                                                                                                                                                                     | 35  |
|           | (1) Battery carrier assembly and parts thereof                                                                                                                                                                                                                                                                      |     |
|           | (2) Cross members for frame                                                                                                                                                                                                                                                                                         |     |
|           | (3) Engine hood and parts thereof                                                                                                                                                                                                                                                                                   |     |
|           | (4) Floor assembly and parts thereof                                                                                                                                                                                                                                                                                |     |
|           | (5) Frame assembly                                                                                                                                                                                                                                                                                                  |     |
|           | (6) Gussets / stiffeners for frame                                                                                                                                                                                                                                                                                  |     |
|           | (7) Licence plate assembly                                                                                                                                                                                                                                                                                          |     |
|           | (8) Long members for frame (for buses exceeding seating capacity for 35 persons)                                                                                                                                                                                                                                    |     |
|           | (9) Outrigger and meter panel for installing instruments (sheet metal)                                                                                                                                                                                                                                              |     |
|           | (10) Roof assembly and parts thereof                                                                                                                                                                                                                                                                                |     |

| PCT CODE  | DESCRIPTION                                                                                             | CD% |
|-----------|---------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                     | (3) |
|           | (11) Shroud for fan                                                                                     |     |
|           | (12) Side body assembly and parts thereof                                                               |     |
|           | --- For vehicles of heading 87.03:                                                                      |     |
| 8708.2931 | ---- (A) Following components for motor cars of heading 87.03                                           | 35  |
|           | (1) Air outlet assembly                                                                                 |     |
|           | (2) Anchor for spare tyre and parts thereof                                                             |     |
|           | (3) Apron assembly for front fender and parts thereof                                                   |     |
|           | (4) Arm rest for door trims                                                                             |     |
|           | (5) Ash trays and parts thereof                                                                         |     |
|           | (6) Battery trays, clamps, bands and parts thereof                                                      |     |
|           | (7) Bezels for inside door handles                                                                      |     |
|           | (8) Bottom channel for holding window glass                                                             |     |
|           | (9) Bracket rear suspension                                                                             |     |
|           | (10) Compartments for floor, rear floor sides, plates side sills for floor, side lockers for floor      |     |
|           | (11) Console box assembly and parts thereof                                                             |     |
|           | (12) Cover assembly for spare wheel and parts thereof (hard board type)                                 |     |
|           | (13) Cover Fuel pipe (for vehicles upto 1200cc)                                                         |     |
|           | (14) Cross member assemblies for floors and parts thereof                                               |     |
|           | (15) Cross member for roof                                                                              |     |
|           | (16) Cross member/ member front lower (for vehicles up to 1200cc) ( front hood)                         |     |
|           | (17) Door assemblies (for vehicles not exceeding 800cc) (complete)                                      |     |
|           | (18) Door checker/ stopper assemblies and parts thereof                                                 |     |
|           | (19) Door gussets (for vehicles upto 800cc)                                                             |     |
|           | (20) Door handles inside and parts thereof                                                              |     |
|           | (21) Door handles outside and parts thereof                                                             |     |
|           | (22) Door seals for service holes (PE Sheet type)                                                       |     |
|           | (23) Engine compartment assembly (complete)                                                             |     |
|           | (24) Engine under covers (dust/ mud/ splash protectors)                                                 |     |
|           | (25) Extensions for rear floor cross members                                                            |     |
|           | (26) Floor assemblies ( complete)                                                                       |     |
|           | (27) Fresh air control assembly (for vehicles not exceeding 800cc)                                      |     |
|           | (28) Front floor panels (for vehicles not exceeding 1200cc)                                             |     |
|           | (29) Front hood assembly (complete)                                                                     |     |
|           | (30) Front radiator grill (non plated) and parts thereof                                                |     |
|           | (31) Garnishes and trims (inner/ outer) other than chrome plated                                        |     |
|           | (32) Handles window regulator and parts thereof                                                         |     |
|           | (33) Heat insulators/ baffles for floor insulation from exhaust pipe                                    |     |
|           | (34) Heating/demisting/ventilation/ defrosting air ducts and nozzels                                    |     |
|           | (35) Housing/ box fuel Inlet                                                                            |     |
|           | (36) Inner panel for windshield header/ rail roof / frame roof assembly (front/ rear) and parts thereof |     |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                            | CD%<br>(3) |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------|------------|
|                 | (37) Inner Panels for quarter window (for vehicles exceeding 800cc but not exceeding 1200cc)                                  |            |
|                 | (38) Inner pillars/ reinforcements for side body                                                                              |            |
|                 | (39) Instrument panel complete excluding foamed                                                                               |            |
|                 | (40) Linings/ guards for fender and wheel housing                                                                             |            |
|                 | (41) Link rods for activating door latches                                                                                    |            |
|                 | (42) Lower cross member for dash panel and parts thereof (for vehicles not exceeding 1200cc)                                  |            |
|                 | (43) Luggage door and parts thereof (hatch back type) (for vehicles not exceeding 800cc)                                      |            |
|                 | (44) Member assembly front side with or without apron and parts thereof (for vehicles not exceeding 800cc)                    |            |
|                 | (45) Member cowl and parts thereof                                                                                            |            |
|                 | (46) Member for engine mounting (for vehicles not exceeding 800cc)                                                            |            |
|                 | (47) Member steering support and parts thereof                                                                                |            |
|                 | (48) Member tail end (for vehicles not exceeding 800cc)                                                                       |            |
|                 | (49) Package tray trim/ trim partition                                                                                        |            |
|                 | (50) Pan rear floor and parts thereof (for vehicles not exceeding 1200cc)                                                     |            |
|                 | (51) Panel assembly for head lamp support/ mounting and parts thereof                                                         |            |
|                 | (52) Panel assembly for rear combination lamp mounting and parts thereof                                                      |            |
|                 | (53) Panel complete rear skirt and parts thereof                                                                              |            |
|                 | (54) Panel dash ( sheet metal) (for vehicles not exceeding 1200cc)                                                            |            |
|                 | (55) Panel dash side (for vehicles not exceeding 1200cc)                                                                      |            |
|                 | (56) Panel front fenders (for vehicles not exceeding 1200cc)                                                                  |            |
|                 | (57) Panel grill lower (for vehicles not exceeding 800cc)                                                                     |            |
|                 | (58) Panel hood assembly and parts thereof (for vehicles not exceeding 1200cc)                                                |            |
|                 | (59) Panel/ Trim assembly for doors and parts thereof except retainers/ clips                                                 |            |
|                 | (60) Panels rear wheel housing inner) and parts thereof (for vehicles not exceeding 1200cc)                                   |            |
|                 | (61) Panels door Inner and outer (sheet Metal) front, rear and back (for vehicles not exceeding 800cc)                        |            |
|                 | (62) Panels for cowl and parts thereof, (for vehicles not exceeding 1200cc)                                                   |            |
|                 | (63) Panels for partition and support to package tray trim / and parts thereof                                                |            |
|                 | (64) Panels rear wheel housing inner and outer) and parts thereof (for vehicles not exceeding 800cc)                          |            |
|                 | (65) Panels side body (for vehicles not exceeding 800cc)                                                                      |            |
|                 | (66) Parts of instrument panel other than those classifiable under chapter 90 (excluding foamed parts and registers/ louvers) |            |
|                 | (67) Protective moldings for doors                                                                                            |            |
|                 | (68) Rails for center roof and reinforcements, assemblies and parts thereof                                                   |            |

| PCT CODE | DESCRIPTION                                                                                          | CD% |
|----------|------------------------------------------------------------------------------------------------------|-----|
| (1)      | (2)                                                                                                  | (3) |
|          | (69) Rails for roof side and reinforcements, assemblies and parts thereof (for vehicles upto 1200cc) |     |
|          | (70) Reinforcement radiator grill (for vehicles not exceeding 1200cc)                                |     |
|          | (71) Reinforcements for center floor cross members                                                   |     |
|          | (72) Reinforcements for strikers and hinges                                                          |     |
|          | (73) Rod/stay/prop for hood support assembly and parts thereof                                       |     |
|          | (74) Roof head lining (except those meant for sunroof)                                               |     |
|          | (75) Roof panel (for vehicles not exceeding 800cc) ( complete)                                       |     |
|          | (76) Shroud for fan                                                                                  |     |
|          | (77) Side body assembly ( complete)                                                                  |     |
|          | (78) Side member assemblies for rear floors and parts thereof                                        |     |
|          | (79) Side members/ reinforcement for main floor and parts thereof                                    |     |
|          | (80) Side sill panel assemblies for main floor, and parts thereof                                    |     |
|          | (81) Silencer/ insulation sheets inner) for dash panel                                               |     |
|          | (82) Sound deadening/ insulation/ silencer sheets for floor                                          |     |
|          | (83) Strikers for rear seat holding                                                                  |     |
|          | (84) Sun Visor                                                                                       |     |
|          | (85) Torsion bars for hinges of luggage compartment                                                  |     |
|          | (86) Trim door opening                                                                               |     |
|          | (87) Upper front member for hood latch (for vehicles not exceeding 1200cc)                           |     |
|          | (88) Upper rail/member/frame for back window assembly and parts thereof                              |     |
|          | (89) Wheel housing mudguards/ mud flaps                                                              |     |
|          | (B) Following components for vehicles of sub-heading 8703.2113                                       |     |
|          | (1) Anchor for spare tyre and parts thereof                                                          |     |
|          | (2) Ash trays and parts thereof                                                                      |     |
|          | (3) Battery trays, clamps, bands, box and parts thereof                                              |     |
|          | (4) Bottom channel for holding window glass                                                          |     |
|          | (5) Bracket/ reinforcement/ hangers for suspension                                                   |     |
|          | (6) Brackets for seat belts                                                                          |     |
|          | (7) Case/ base for inside door handles                                                               |     |
|          | (8) Chasis and parts thereof                                                                         |     |
|          | (9) Cross member assemblies for floor and parts thereof                                              |     |
|          | (10) Door assemblies (except front door)                                                             |     |
|          | (11) Door seals for service holes(PE sheet type)                                                     |     |
|          | (12) Emblems                                                                                         |     |
|          | (13) Engine under cover(dust, mud, splash protectors)                                                |     |
|          | (14) Floor assemblies                                                                                |     |
|          | (15) Floor mats                                                                                      |     |
|          | (16) Frame floor side                                                                                |     |
|          | (17) Frame for front suspension                                                                      |     |
|          | (18) Frame roof front/ plate side and parts thereof                                                  |     |
|          | (19) Front body                                                                                      |     |
|          | (20) Front floor panels and parts thereof                                                            |     |
|          | (21) Garnish head lamp and centre                                                                    |     |

| PCT CODE | DESCRIPTION                                                                                                              | CD% |
|----------|--------------------------------------------------------------------------------------------------------------------------|-----|
| (1)      | (2)                                                                                                                      | (3) |
|          | (22) Garnish, side defroster cover, Control lever                                                                        |     |
|          | (23) Handles, inside pull and parts thereof, except sliding door handles                                                 |     |
|          | (24) Handles, outside and parts thereof, except sliding door handles                                                     |     |
|          | (25) Handles, window regulator and parts thereof                                                                         |     |
|          | (26) Inner pillars/ reinforcements for side body                                                                         |     |
|          | (27) Inner/ outer panel for rear quarter                                                                                 |     |
|          | (28) Instrument panel complete, excluding foamed                                                                         |     |
|          | (29) Knob door inside lock                                                                                               |     |
|          | (30) Link rods for activating door latches                                                                               |     |
|          | (31) Member floor side                                                                                                   |     |
|          | (32) Member for engine room                                                                                              |     |
|          | (33) Pan rear floor and parts thereof                                                                                    |     |
|          | (34) Panel engine room                                                                                                   |     |
|          | (35) Panel/ trim assembly for doors and parts thereof except retainers/ clips                                            |     |
|          | (36) Panels for rear wheel housing (inner) and parts thereof                                                             |     |
|          | (37) Parts of instrument panel other than those classifiable under Chapter 90( excluding foamed parts and lid glove box) |     |
|          | (38) Pillar front outer                                                                                                  |     |
|          | (39) Reinforcements floor side                                                                                           |     |
|          | (40) Retainer licence plate                                                                                              |     |
|          | (41) Service lid, rear floor                                                                                             |     |
|          | (42) Shroud for fan                                                                                                      |     |
|          | (43) Shut stop for center door                                                                                           |     |
|          | (44) Side body assembly                                                                                                  |     |
|          | (45) Side member assemblies for floor and parts thereof                                                                  |     |
|          | (46) Side sills, front and centre (inner)                                                                                |     |
|          | (47) Sill rear side inner                                                                                                |     |
|          | (48) Splash plate for radiator                                                                                           |     |
|          | (49) Sun visor                                                                                                           |     |
|          | (50) Trim rail roof                                                                                                      |     |
|          | (51) Wheel housing mud guards/ mud flaps                                                                                 |     |
|          | (C) Following components for vehicles of sub-heading 8703.2193                                                           |     |
|          | (1) Bar for side window                                                                                                  |     |
|          | (2) Battery trays, clamps, bands and parts thereof                                                                       |     |
|          | (3) Bezels for inside door handles                                                                                       |     |
|          | (4) Bracket rear licence plate                                                                                           |     |
|          | (5) Carrier for spare tyre and parts thereof                                                                             |     |
|          | (6) Cover assembly for spare wheel                                                                                       |     |
|          | (7) Door handles inside/pull and parts thereof                                                                           |     |
|          | (8) Door handles outside and parts thereof                                                                               |     |
|          | (9) Door seals for service holes (PE Sheet type)                                                                         |     |
|          | (10) Duct ventilator/hose defroster                                                                                      |     |
|          | (11) Emblems/Stickers                                                                                                    |     |
|          | (12) Floor mat (plastic)                                                                                                 |     |
|          | (13) Garnish head lamp                                                                                                   |     |
|          | (14) Handles window regulator and parts thereof                                                                          |     |
|          | (15) Head lamp support                                                                                                   |     |

| PCT CODE | DESCRIPTION                                                                   | CD% |
|----------|-------------------------------------------------------------------------------|-----|
| (1)      | (2)                                                                           | (3) |
|          | (16) Knob for door lock                                                       |     |
|          | (17) Mud flaps                                                                |     |
|          | (18) Panel/ Trim assembly for doors and parts thereof except retainers/ clips |     |
|          | (19) Rod/stay/prop hood support assembly and parts thereof                    |     |
|          | (20) Service lid rear floor                                                   |     |
|          | (21) Sound deadening/ insulation/ silencer sheets for floor                   |     |
|          | (22) Stay for radiator support                                                |     |
|          | (23) Stay hood lock opener                                                    |     |
|          | (24) Sun Visor                                                                |     |
|          | (D) Following components for vehicles of sub-heading 8703.3223                |     |
|          | (1) Battery tray assembly and parts thereof                                   |     |
|          | (2) Cross member (rear)                                                       |     |
|          | (3) Door checkers                                                             |     |
|          | (4) Door handle outside                                                       |     |
|          | (5) Door handles (inner / outer)                                              |     |
|          | (6) Door seals (PE sheet type)                                                |     |
|          | (7) Dust cover assembly and parts thereof, for gear change / control lever    |     |
|          | (8) End plate                                                                 |     |
|          | (9) Filler neck assembly                                                      |     |
|          | (10) Floor mat assemblies                                                     |     |
|          | (11) Front grill / radiator grill                                             |     |
|          | (12) Gear box cover assembly for dust / mud protection                        |     |
|          | (13) Gusset plates for engine compartment                                     |     |
|          | (14) Heat insulators                                                          |     |
|          | (15) Heat protector for exhaust manifold                                      |     |
|          | (16) Hood cover / soft top                                                    |     |
|          | (17) Hood sticks                                                              |     |
|          | (18) Lining for roof                                                          |     |
|          | (19) Mud covers for engine                                                    |     |
|          | (20) Mudguard / mud flaps                                                     |     |
|          | (21) Opener filler lid                                                        |     |
|          | (22) Pad for Roof Headlining                                                  |     |
|          | (23) Plastic linings for wheel housing / fender                               |     |
|          | (24) Plate assembly for hand brake mounting                                   |     |
|          | (25) Plate holder set for mounting cable for hood opening                     |     |
|          | (26) Reinforcement for bumpers                                                |     |
|          | (27) Reinforcements for front floor                                           |     |
|          | (28) Reinforcements for roof (sheet metal)                                    |     |
|          | (29) Reinforcements for seat belts                                            |     |
|          | (30) Reinforcements for storage box / jack box                                |     |
|          | (31) Rod/prop for hood support and parts thereof                              |     |
|          | (32) Side body gussets                                                        |     |
|          | (33) Side plates for floor                                                    |     |
|          | (34) Side sills for floor                                                     |     |
|          | (35) Sound deadening / silencer sheet                                         |     |
|          | (36) Stay for fan shroud                                                      |     |
|          | (37) Stay for radiator                                                        |     |
|          | (38) Step assembly rear and mounting brackets                                 |     |



| PCT CODE  | DESCRIPTION                                                                                  | CD% |
|-----------|----------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                          | (3) |
|           | (39) Sun visor                                                                               |     |
|           | (40) Windshield header panel / Rail                                                          |     |
|           | (E) Parts and accessories of bodies (including cabs) for vehicles of sub - heading 8703.2115 |     |
|           | (F) Following components for vehicles of sub - heading 8703.3225                             |     |
|           | (1) Air intake grills for fenders / side grill                                               |     |
|           | (2) Bonnet buffer and wind screen staples                                                    |     |
|           | (3) Centre facia consol assembly (central part of instrument panel) and parts thereof        |     |
|           | (4) Channels for body drain                                                                  |     |
|           | (5) Check link cover (strap) for internal door hinge                                         |     |
|           | (6) Cubby box (Console Tunnel base)                                                          |     |
|           | (7) Door glass holding channel                                                               |     |
|           | (8) Door Trim (Casing)                                                                       |     |
|           | (9) Emblems                                                                                  |     |
|           | (10) Escutcheon (Bazel) for window regulator                                                 |     |
|           | (11) Escutcheon for sill for lock control                                                    |     |
|           | (12) Floor mats                                                                              |     |
|           | (13) Gear box tunnel pad (insulation)                                                        |     |
|           | (14) Handles for tail doors                                                                  |     |
|           | (15) Handles for window regulators                                                           |     |
|           | (16) Header rails and parts thereof                                                          |     |
|           | (17) Hood cover (soft top tarpuline)                                                         |     |
|           | (18) Hood sticks and parts thereof for soft top mounting                                     |     |
|           | (19) Inside handles for doors                                                                |     |
|           | (20) Lamp guards                                                                             |     |
|           | (21) Lid assembly for locker / storage and parts thereof                                     |     |
|           | (22) Locking angle for locker / storage lids                                                 |     |
|           | (23) Plate assembly for hand brake mounting                                                  |     |
|           | (24) Radiator grill assembly and parts thereof                                               |     |
|           | (25) Rear curtain rod and clamp                                                              |     |
|           | (26) Rear mud flaps                                                                          |     |
|           | (27) Roll over bar assembly and parts thereof                                                |     |
|           | (28) Shedder assembly (PE plastic sheet type) for door insulation                            |     |
|           | (29) Side running board                                                                      |     |
|           | (30) Step assemblies and parts thereof                                                       |     |
|           | (31) Sunvisors                                                                               |     |
| 8708.2939 | ---- Other                                                                                   | 35  |
|           | --- For vehicles of heading 87.04:                                                           |     |
| 8708.2941 | ---- (A) Following components for vehicles of sub - heading 8704.2190                        | 35  |
|           | (1) Ash tray and parts thereof                                                               |     |
|           | (2) Battery tray and parts thereof                                                           |     |
|           | (3) Box for tuner                                                                            |     |
|           | (4) Brace for instrument panel                                                               |     |
|           | (5) Braces for apron                                                                         |     |
|           | (6) Channel assy roof drip                                                                   |     |
|           | (7) Cross members for front floors                                                           |     |
|           | (8) Deck assembly and parts thereof                                                          |     |

| PCT CODE | DESCRIPTION                                                        | CD% |
|----------|--------------------------------------------------------------------|-----|
| (1)      | (2)                                                                | (3) |
|          | (9) Door handle outside                                            |     |
|          | (10) Door seals (PE sheet type)                                    |     |
|          | (11) Door trims (Board type only)                                  |     |
|          | (12) Ducts for heater / defroster / ventilation                    |     |
|          | (13) Dust covers                                                   |     |
|          | (14) Emblems for vehicles                                          |     |
|          | (15) Floor mat assemblies                                          |     |
|          | (16) Front grill                                                   |     |
|          | (17) Garnishes                                                     |     |
|          | (18) Handle for door window mechanism                              |     |
|          | (19) Heat insulators for floor                                     |     |
|          | (20) Inner panel for upper back window                             |     |
|          | (21) Inner side members for front floor                            |     |
|          | (22) Lining for roof                                               |     |
|          | (23) Louvers for cowl top                                          |     |
|          | (24) Louvers for quarter ventilation                               |     |
|          | (25) Mud covers for engine                                         |     |
|          | (26) Mudguard                                                      |     |
|          | (27) Pad for Roof Headlining                                       |     |
|          | (28) Plastic linings for wheel housing / fender                    |     |
|          | (29) Plate for rear wheel housing                                  |     |
|          | (30) Reinforcement for bumpers                                     |     |
|          | (31) Reinforcement for floor panel / member floor side (cab)       |     |
|          | (32) Reinforcement for instrument panel or member steering support |     |
|          | (33) Rod / prop for hood support                                   |     |
|          | (34) Scuff Plates                                                  |     |
|          | (35) Shroud for fan                                                |     |
|          | (36) Side panel for cowl top                                       |     |
|          | (37) Sills for floors                                              |     |
|          | (38) Sound deadening / Silencer sheet                              |     |
|          | (39) Sun visor                                                     |     |
|          | (40) Trims for seaming wells                                       |     |
|          | (41) Windshield header panel / Rail                                |     |
|          | (B) Following components for vehicles of sub - heading 8704.3190   |     |
|          | (1) Ash tray and parts thereof                                     |     |
|          | (2) Bars for protection rear glass                                 |     |
|          | (3) Cases / Bezels for inside handles                              |     |
|          | (4) Channel for glass door support and rubber thereof              |     |
|          | (5) Chasis and parts thereof excluding frame rear for floor        |     |
|          | (6) Cover Frame Floor                                              |     |
|          | (7) Cross member assemblies and parts thereof (sheet metal)        |     |
|          | (8) Door handles (inside / Outside)                                |     |
|          | (9) Door trims and parts thereof                                   |     |
|          | (10) Frame for front floor                                         |     |
|          | (11) Frame for front suspension                                    |     |
|          | (12) Frame roof front and parts thereof                            |     |
|          | (13) Front / radiator grill and parts thereof                      |     |
|          | (14) Front pillars (inner / outer) and parts thereof               |     |
|          | (15) Front show and parts thereof                                  |     |

| PCT CODE  | DESCRIPTION                                                                | CD% |
|-----------|----------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                        | (3) |
|           | (16) Garnishes / Covers / Ventilators and parts thereof                    |     |
|           | (17) Handle for closing deck gate                                          |     |
|           | (18) Handle for door window mechanism                                      |     |
|           | (19) Holder Jack                                                           |     |
|           | (20) Instrument panel and parts thereof excluding foamed                   |     |
|           | (21) Insulator for deck floor (sheet metal)                                |     |
|           | (22) Knob for door lock                                                    |     |
|           | (23) Licence plate, brackets and parts thereof                             |     |
|           | (24) Mat for floor (plastic)                                               |     |
|           | (25) Member assemblies for floor and parts thereof (sheet metal)           |     |
|           | (26) Members, brackets and panels for service lid                          |     |
|           | (27) Mud flaps / mud guards (plastic)                                      |     |
|           | (28) Panel / member engine room                                            |     |
|           | (29) Panel Cab Back and parts thereof                                      |     |
|           | (30) Panel floor front ; floors assemblies and parts thereof (sheet metal) |     |
|           | (31) Rear deck and parts thereof                                           |     |
|           | (32) Rear Gate and parts thereof                                           |     |
|           | (33) Reinforcements for suspension                                         |     |
|           | (34) Roof head lining                                                      |     |
|           | (35) Roof, roof assemblies and parts thereof                               |     |
|           | (36) Seat locks and parts thereof                                          |     |
|           | (37) Shroud for fan                                                        |     |
|           | (38) Side sill                                                             |     |
|           | (39) Splash panel for engine                                               |     |
|           | (40) Splash plate for radiator                                             |     |
|           | (41) Sun visor                                                             |     |
|           | (42) Wheel housing inner and parts thereof                                 |     |
| 8708.2942 | --- (A) Following components for vehicles of sub - heading 8704.2219       | 35  |
|           | (1) Battery Carrier assembly and parts thereof                             |     |
|           | (2) Cabin tilt stay stopper assembly and parts thereof                     |     |
|           | (3) Cargo body / deck and parts thereof                                    |     |
|           | (4) Cross member for frame                                                 |     |
|           | (5) Cushion for engine mounting                                            |     |
|           | (6) Door trim assembly (Board / PVC type)                                  |     |
|           | (7) Emblems                                                                |     |
|           | (8) Floor mat                                                              |     |
|           | (9) Frame assembly                                                         |     |
|           | (10) Front brackets for cabin mounting                                     |     |
|           | (11) Front radiator grill                                                  |     |
|           | (12) Gussets / stiffeners for frame                                        |     |
|           | (13) Licence plate assembly                                                |     |
|           | (14) Panel for front corner assembly (sheet metal)                         |     |
|           | (15) Rear member assembly for cabin mounting and parts thereof             |     |
|           | (16) Shroud for fan                                                        |     |
|           | (17) Splash boards for mud flap mounting                                   |     |
|           | (18) Splash covers for engine                                              |     |
|           | (19) Sun visors                                                            |     |

| PCT CODE  | DESCRIPTION                                                                                                                   | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                           | (3) |
|           | (B) Following components for vehicles of sub - heading 8704.2299                                                              |     |
|           | (1) Battery Carrier assembly and parts thereof                                                                                |     |
|           | (2) Cabin tilt stay stopper assembly and parts thereof                                                                        |     |
|           | (3) Cargo body / deck and parts thereof                                                                                       |     |
|           | (4) Cross members for frame                                                                                                   |     |
|           | (5) Door trim assembly (Board / PVC type)                                                                                     |     |
|           | (6) Dust protection seal for doors (PE sheet type)                                                                            |     |
|           | (7) Entry steps for cabin                                                                                                     |     |
|           | (8) Floor mat                                                                                                                 |     |
|           | (9) Frame assembly                                                                                                            |     |
|           | (10) Gussets / stiffeners for frame                                                                                           |     |
|           | (11) Licence plate assembly and parts thereof                                                                                 |     |
|           | (12) Long members for frame                                                                                                   |     |
|           | (13) Rod / Prop / support for bonnet                                                                                          |     |
|           | (14) Scuff plates                                                                                                             |     |
|           | (15) Shroud for fan                                                                                                           |     |
|           | (16) Splash covers for engine                                                                                                 |     |
|           | (17) Sun visors                                                                                                               |     |
|           | (18) Trim for front pillar                                                                                                    |     |
|           | (C) Following components for vehicles of sub - heading 8704.2390                                                              |     |
|           | (1) Battery Carrier assembly and parts thereof                                                                                |     |
|           | (2) Bracket assembly front for cabin mounting                                                                                 |     |
|           | (3) Cabin tilt stay stopper assembly and parts thereof                                                                        |     |
|           | (4) Cross members for frame                                                                                                   |     |
|           | (5) Dust protection seal for doors (PE sheet type)                                                                            |     |
|           | (6) Entry steps for cabin                                                                                                     |     |
|           | (7) Floor mat                                                                                                                 |     |
|           | (8) Frame assembly                                                                                                            |     |
|           | (9) Gussets / stiffeners for frame                                                                                            |     |
|           | (10) Licence plate assembly and parts thereof                                                                                 |     |
|           | (11) Long members for frame (6x2 vehicles only)                                                                               |     |
|           | (12) Member assembly for mounting engine and parts thereof                                                                    |     |
|           | (13) Rear body trim (other than injection moulded)                                                                            |     |
|           | (14) Rod / prop / support for bonnet                                                                                          |     |
|           | (15) Scuff plates                                                                                                             |     |
|           | (16) Sun visor                                                                                                                |     |
|           | (17) Trim for front pillar                                                                                                    |     |
| 8708.2949 | --- Other                                                                                                                     | 35  |
| 8708.2990 | --- Other                                                                                                                     | 35  |
|           | - Brakes and servo-brakes; parts thereof:                                                                                     |     |
| 8708.3010 | --- (A) Following components for vehicles of heading 87.01                                                                    | 35  |
|           | (1) Axle shaft assembly for brakes and parts thereof (other than those for disc brakes) for tractors of sub-heading 8701.9020 |     |
|           | (2) Brake assembly for tractors of sub - heading 8701.9020                                                                    |     |
|           | (3) Brake bands for tractors of sub - heading 8701.9020                                                                       |     |
|           | (4) Brake drums and air / vacuum tanks for vehicles of sub-heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060              |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                     | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                             | (3) |
|           | (5) Brake drums for tractors of sub - heading 8701.9020;<br>Mounted brake linings for tractors of sub heading 8701.9020                                                                         |     |
|           | (6) Brake pedal assemblies and parts thereof for tractors of sub - heading 8701.9020                                                                                                            |     |
|           | (7) Cam shafts for brake for tractors of sub - heading 8701.9020                                                                                                                                |     |
|           | (8) Cross shaft assembly and parts thereof for tractors of sub - heading 8701.9020                                                                                                              |     |
|           | (9) Brake levers, Brake Pedals, Lever for brake band, Lever for hand brake, Lock combined brakes, Shaft for brake pedals and support for brake lever for tractors of subheading 8701.9020       |     |
|           | (10) Lever assembly for parking brake / hand brake (4x2 vehicles only) for vehicles of sub - heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060                                              |     |
|           | (11) Rod and yoke assembly and parts thereof for tractors of sub - heading 8701.9020                                                                                                            |     |
|           | (B) Following components for vehicles of heading 8702.1090 and 8702.9090                                                                                                                        |     |
|           | (1) Air tanks and vacuum tanks for brakes                                                                                                                                                       |     |
|           | (2) Lever assembly for parking brake / hand brake ( for vehicles of seating capacity less than 35 persons)                                                                                      |     |
|           | (3) Oil/air pipes and brake drums,                                                                                                                                                              |     |
|           | (4) Brake pedal assembly and parts thereof                                                                                                                                                      |     |
| 8708.3020 | --- Following components for vehicles of heading 8703                                                                                                                                           | 35  |
|           | (1) Brake pedal box assembly and parts, top cover for brake pedal (sheet metal), hand brake lever assembly and parts and brake pipes of vehicles of sub - heading 8703.3225                     |     |
|           | (2) Brake tubes, pipes and their covers of motor cars of heading 8703 and vehicles of sub-headings 8703.2113 and 8703.3223                                                                      |     |
|           | (3) Brakes and parts thereof (excluding brake master cylinder / pump, actuator and strut), of vehicles of sub - heading 8703.2115; Mounted brake linings for vehicles of sub heading 8703.2115. |     |
|           | (4) Cable parking brake and parts thereof, of motor cars of heading 87.03 and vehicles of sub-heading 8703.2113                                                                                 |     |
|           | (5) Disc/ drum brake of motor cars of heading 8703 and vehicles of sub-headings 8703.2113 and 8703.2193                                                                                         |     |
|           | (6) Dust Cover for brake disc of motor cars of heading 87.03 and vehicles of sub-heading 8703.2193                                                                                              |     |
|           | (7) Lever parking brake assembly and parts thereof, of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193 and 8703.3223                                              |     |
|           | (8) Brake Pedal and housing assembly and parts thereof for motorcars of subheadings 8703 and 8703.2193                                                                                          |     |
|           | (9) Brake Pedal assembly and parts thereof; Parking brake cable and parts thereof for vehicles of subheadings 8703.3223;                                                                        |     |
|           | --For vehicles of heading 87.04:                                                                                                                                                                |     |
| 8708.3031 | ---- (A) Following components, of vehicles of sub - heading 8704.2190                                                                                                                           | 35  |

| PCT CODE  | DESCRIPTION                                                                   | CD% |
|-----------|-------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                           | (3) |
|           | (1) Brake Drum                                                                |     |
|           | (2) Brake tubes                                                               |     |
|           | (3) Front brake Disc                                                          |     |
|           | (4) Parking brake cable                                                       |     |
|           | (B) Following components, of vehicles of sub - heading 8704.3190              |     |
|           | (1) Brakes                                                                    |     |
|           | (2) Brake tubes/ pipes                                                        |     |
|           | (3) Brake drums                                                               |     |
|           | (4) Lever assembly for parking brake and parts thereof                        |     |
|           | (5) Mounted brake linings                                                     |     |
|           | (6) Cable assembly for parking brakes, Pedal brake assembly and parts thereof |     |
| 8708.3032 | --- (A) Following components, of vehicles of sub - heading 8704.2219          | 35  |
|           | (1) Air tanks / vacuum tanks                                                  |     |
|           | (2) Brake drums                                                               |     |
|           | (3) Lever assembly for parking brake / hand brake                             |     |
|           | (4) Oil and air pipes / tubes                                                 |     |
|           | (B) Following components, of vehicles of sub - heading 8704.2299              |     |
|           | (1) Brake drums                                                               |     |
|           | (2) Lever assembly for parking brake / hand brake                             |     |
|           | (3) Oil and air pipes / tubes                                                 |     |
|           | (4) Brake pedal assembly and parts thereof                                    |     |
|           | (C) Following components, of vehicles of sub - heading 8704.2390              |     |
|           | (1) Brake drums                                                               |     |
|           | (2) Lever assembly for parking brake / hand brake                             |     |
|           | (3) Oil and air pipes / tubes                                                 |     |
| 8708.3039 | --- Other                                                                     | 35  |
| 8708.3090 | --- Other                                                                     | 35  |
|           | --- Other                                                                     |     |
|           | -Gear boxes and parts thereof                                                 |     |
| 8708.4010 | --- Following components for agricultural tractors of sub heading 8701.9020   | 35  |
|           | (1) Gear boxes                                                                |     |
|           | (2) Bottom cover plate for gear box housing                                   |     |
|           | (3) Cover / Cup for gear shift lever                                          |     |
|           | (4) Cover assembly for drive shift bearing for use in gear box                |     |
|           | (5) Cover plates for gear box                                                 |     |
|           | (6) Cover shift tower for gear box                                            |     |
|           | (7) Gear box housing                                                          |     |
|           | (8) Housing for gear shift lever                                              |     |
|           | (9) Knob for gear shift lever                                                 |     |
|           | (10) Lever 3rd and 4th / Fork Third (for gear box)                            |     |
|           | (11) Lever assembly transmission / gear shift lever and parts thereof         |     |
|           | (12) Lever for 1st and 2nd gate / gear                                        |     |
|           | (13) Lever for reverse gear                                                   |     |
|           | (14) Lever planetary / lever assembly splitter and parts thereof              |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | (3) |
|           | (15) Plate for mounting gear shift lever                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |
|           | (16) Plunger                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |
|           | (17) Plunger / dog for gear box                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |     |
|           | (18) Retainer for main drive shaft for use in gear box                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |     |
|           | (19) Rod splitter for gear box                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     |
|           | (20) Seat for spring for use in gear box                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |
|           | (21) Selector 3rd / Gate 3rd and 4th for gear box                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |
|           | (22) Selector for planetary shaft / support for splitter for gear box                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |
|           | (23) Shaft / fork for clutch release                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |
|           | (24) Shift tower for gear box                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |
|           | (25) Shift tower for gear box                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |
|           | (26) Shifter rails / rods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |     |
|           | (27) Shifter rails / rods for gear box                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |     |
|           | (28) Supports for splitters                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |
|           | (29) Top cover assembly for gear box and parts thereof                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |     |
|           | (30) Shaft for differential lock                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |     |
|           | (31) Shaft reverse/shaft reverse cluster                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |
| 8708.4090 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 35  |
|           | -Drive-axes with differential, whether or not provided with other transmission components and non driving axles; parts thereof                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     |
| 8708.5010 | <p>--- (1) Built up drive axles with hub and brake drum for vehicles of 'sub - headings 8701.2090, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390; (2) Wheel hubs for axles for vehicles of sub headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390</p> <p>(3) Built up drive axles for agricultural tractors of sub - heading 8701.9020 (excluding 4x4 tractors); Bushing PTO sleeve spacer, Cap for differential, Cap for driven axle (for Tractors upto 80HP), Cap for PTO / end cover for PTO, collar for differential lock, collar for PTO, coupler differential lock / actuating collar, coupler rear drive, cover PTO shaft / cover upper axle casing, cover rear axle / side final drive, cover rear axle housing, differential cam lock assembly and parts thereof, differential housing/differential casing/ axle casing, differential lock levers, end assemblies of for axles and parts thereof, end assembly for PTO lever, fork for differential locks, fork for PTO clutch, fork PTO and fork PTO clutch, hand lever for PTO clutch, housing for PTO bearings, joint differential cross/journal pinion carrier, internal lever assembly/ lever relay for PTO control and parts thereof, lever for clutch release / shaft for lever clutch, link rocker, pedal assembly for differential lock (for tractors upto 80 hp), pedal for differential control, plate for differential, PTO lever,</p> | 35  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (3) |
|           | rear Axle Housing/casing side final drive and parts thereof, Rear cover for PTO, Rear Wheel Hub (for Tractors upto 55HP), Retainer for PTO Bearing, Selector for PTO Control Lever, Shaft assembly for fork lever and parts thereof, Shaft Lock Fork for differential for Agricultural Tractors of sub heading 8701.9020                                                                                                                                                                                        |     |
|           | (4) Built up Non driving axles with hub and brake drums for vehicles of sub - headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390 ; Dust protection caps for wheel hubs and Wheel hubs for axles for vehicles of sub heading 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390                                                                                                                        |     |
|           | (5) Built up non driving axles, housing rear axle and propeller shaft for vehicles of sub-heading 8701.9020; Axle arm for Front Axle, Block pivot for front axle, Block thrust for axle casing, Cap for front hub/ cover hub, center beam assembly/ body front axle, Drag link assembly/ Tie rods, Hub for front wheel, Pivot pin, Spacer for steering knuckle, Spindle front axle/ Steering knuckle for Agricultural Tractors of sub heading 8701.9020                                                         |     |
| 8708.5020 | --- (1) Built up drive axles for vehicles of sub - heading 8703.2115; (2) Drive shafts for axle, drive shaft housing and breathing pipe for vehicles of sub heading 8703.2115                                                                                                                                                                                                                                                                                                                                   | 35  |
|           | (3) Built up Non driving axles for motor cars of heading 8703 (of engine capacity upto 1200cc) and vehicles of sub-heading 8703.2113; (4) Cap spindle for grease , Hub front wheel and trailing / suspension rear arm and parts thereof (for vehicles not exceeding 1200cc) for motor cars of heading 87.03; (5) Cap spindle for grease for vehicles of heading 8703.2113, 8703.2193; Hub for front axle for vehicle of sub heading 8704.2190; (6) Cap spindle for grease for vehicles of sub heading 8704.3190 |     |
|           | (7) Propeller shaft for vehicles of sub heading 8703.2193                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |
|           | (8) Housing rear axle and propeller shaft for vehicles of sub-heading 8703.2113 and 8704.3190                                                                                                                                                                                                                                                                                                                                                                                                                   |     |
| 8708.5090 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 35  |



| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                                                               | CD%<br>(3) |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
|                 | --Road wheels and parts and accessories thereof:                                                                                                                                                                                 |            |
| 8708.7010       | --- Road wheels (complet), rims (excluding casted), caps, ornaments and weights for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190 and 8703.2115                 | 35         |
| 8708.7020       | ---Road wheels (complet), rims (excluding casted), caps, ornaments and weights for vehicles of sub-headings 8701.9020, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390 (6x2 vehicles only)                              | 35         |
| 8708.7090       | --- Other                                                                                                                                                                                                                        | 35         |
|                 | --Suspension System and parts thereof (including Shock absorbers)                                                                                                                                                                |            |
| 8708.8010       | --- (1) Suspension Shock absorbers for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8704.2190, 8704.3190 and 8703.2115<br>(2) Parts of shock absorber for the vehicle of sub heading 8703.2115 | 35         |
| 8708.8020       | ---Pin for shock absorbers (4x2 vehicles only) for vehicles of sub headings 8701.2020, 8701.2090, 8701.9040 and 8701.9060                                                                                                        | 35         |
| 8708.8090       | --- Other                                                                                                                                                                                                                        | 35         |
|                 | --Other parts and accessories:                                                                                                                                                                                                   |            |
|                 | --Radiators and parts thereof                                                                                                                                                                                                    |            |
| 8708.9110       | --- Radiator of a kind with aluminum core                                                                                                                                                                                        | 35         |
| 8708.9120       | --- Radiator other than aluminum core, for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190, 8703.2115 and 8703.3225                                               | 35         |
| 8708.9130       | --- Radiator other than aluminum core, for vehicles of sub-headings 8701.2020 (4x2 vehicles only), 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390 and 8701.9020                          | 35         |
|                 | (2) Radiator Cap assembly and parts thereof for Agricultural Tractors of sub heading 8701.9020                                                                                                                                   |            |
| 8708.9190       | --- Other                                                                                                                                                                                                                        | 35         |
|                 | --Silencers (Mufflers) and exhaust pipes; parts thereof                                                                                                                                                                          |            |
| 8708.9210       | --- Silencers, mufflers and exhaust pipes for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190, 8703.2115 and 8703.3225                                            | 35         |
| 8708.9220       | --- Silencers, mufflers and exhaust pipes for vehicles of sub-headings 8701.2020 (4x2 vehicles only), 8701.2090, 8701.2040, 8701.2060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390 and 8701.9020                       | 35         |
| 8708.9290       | --- Other                                                                                                                                                                                                                        | 35         |
|                 | --Clutches and parts thereof:                                                                                                                                                                                                    |            |
| 8708.9310       | --- (1) Upper and lower plates for clutch housing (other than clutch plate) of a kind used with engines not exceeding 1200CC for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113 and 8704.3190                 | 35         |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | (3) |
|           | (2) Lower plate for clutch housing (other than clutch plate) for vehicles of sub-heading 8703.2193                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |
|           | (3) Arm clutch release for motor cars of heading 87.03 exceeding 1200cc                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |
| 8708.9320 | --- Following parts for agricultural tractors of sub-heading 8701.9020 :<br>(1) Clutches (with or without driven plates)<br>(2) Fork for clutches                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 35  |
| 8708.9390 | --- Other<br>--Steering wheels, steering columns and steering boxes; and parts thereof                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 35  |
| 8708.9410 | --- (1) Steering wheels (non air bag/ non PU foamed type) for motor cars of heading 87.03 not exceeding 1200cc and vehicles of sub-headings 8703.2113, 8703.2193 and 8704.3190; steering knuckle arm left and steering drag link for vehicles of sub heading 8704.2190<br>(2) Steering gears and links for motor cars of heading 87.03, not exceeding 800 cc<br>(3) Covers for steering column for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113 and 8704.3190<br>(4) Steering column for vehicles of sub-heading 8703.2113<br>(5) Bracket steering gear box for vehicles of sub- heading 8703.2113;<br>(6) steering wheels, steering columns, steering boxes and Steering stem for vehicles of sub - heading 8703.2115 | 35  |
| 8708.9420 | --- (1) Steering wheels (non foamed) and covers steering shafts for vehicles of sub - heading 8704.2219<br>(2) Steering wheels, steering columns (fixed), steering boxes (manual), Cover for steering column, Cover relay steering box and steering shaft for agricultural tractors of sub - heading 8701.9020                                                                                                                                                                                                                                                                                                                                                                                                                              | 35  |
| 8708.9490 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 35  |
| 8708.9500 | --Safety Air bags with inflator system; parts thereof<br>--Other.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 35  |
| 8708.9910 | --- Following components for vehicles of heading 87.01:<br>(A) For vehicles of heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060<br>(1) Battery cover<br>(2) Fuel tank<br>(3) Fuel tank bands / supports / brackets / stripes<br>(4) Out side mirror stay assembly<br>(5) Pin for mounting leaf springs (4x2 vehicles only)<br>(6) Retainer / holder for center bearing (4x2 vehicles only)<br>(7) Shackles for leaf spring assembly<br>(8) Stiffener for fly wheel housing (4x2 vehicles only)<br>(9) Towing hooks<br>(10) Upper pad for front leaf assembly (4x2 vehicles only)<br>(B) Following components, of agricultural tractors of sub - heading 8701.9020<br>(1) Adapter plate / engine mounting bracket                       | 35  |

| PCT CODE | DESCRIPTION                                                                            | CD% |
|----------|----------------------------------------------------------------------------------------|-----|
| (1)      | (2)                                                                                    | (3) |
|          | (2) Adaptor for techometer drive (for tractors upto 80 HP)                             |     |
|          | (3) Air cleaner housing assembly and parts thereof                                     |     |
|          | (4) Air intake pipes / tubes (for tractors up to 80 HP)                                |     |
|          | (5) Anchor for check chain                                                             |     |
|          | (6) Anchor plate                                                                       |     |
|          | (7) Angle drive                                                                        |     |
|          | (8) Arm for hydraulic lift                                                             |     |
|          | (9) Arm lift ram for hydraulic mechanism                                               |     |
|          | (10) Balls (Cat I and II)                                                              |     |
|          | (11) Battery retainer assembly and parts thereof                                       |     |
|          | (12) Brackets excluding those for throttle control, consol panel and stop light switch |     |
|          | (13) Cable for tractors meter / hour meter                                             |     |
|          | (14) Cam position assembly for hydraulic lift mechanism                                |     |
|          | (15) Cap for lift cover                                                                |     |
|          | (16) Chain assembly / adjuster lower link and parts thereof                            |     |
|          | (17) Check chain assembly and parts thereof                                            |     |
|          | (18) Clutch pedal                                                                      |     |
|          | (19) Collar pre-cleaner / shield air cleaner (for tractors up to 80 HP)                |     |
|          | (20) Connecting rod for hydraulic mechanism                                            |     |
|          | (21) Control Beam                                                                      |     |
|          | (22) Cooling fan blade                                                                 |     |
|          | (23) Cover lift pump for hydraulics                                                    |     |
|          | (24) Cover starter motor                                                               |     |
|          | (25) Deck for fuel tank support                                                        |     |
|          | (26) Deck for mounting seats                                                           |     |
|          | (27) Drip tray                                                                         |     |
|          | (28) End implement                                                                     |     |
|          | (29) Exhaust elbow                                                                     |     |
|          | (30) Fork for levelling                                                                |     |
|          | (31) Front moulding (rubber / plastic)                                                 |     |
|          | (32) Front tube assembly                                                               |     |
|          | (33) Fuel cut off cable (for tractors upto 80 HP)                                      |     |
|          | (34) Fuel pipes                                                                        |     |
|          | (35) Fuel tank assembly and parts thereof                                              |     |
|          | (36) Guard / protection for alternator                                                 |     |
|          | (37) Head for lubricating oil filter                                                   |     |
|          | (38) High pressure hydraulic pipe                                                      |     |
|          | (39) Hook support for top link                                                         |     |
|          | (40) Hose breather / breather assembly                                                 |     |
|          | (41) Hub / spacer for fan                                                              |     |
|          | (42) Knuckle for hydraulic mechanism                                                   |     |
|          | (43) Leveling assembly shaft and parts thereof                                         |     |
|          | (44) Lever and cam assembly for hydraulic lift and parts thereof                       |     |
|          | (45) Lever for alternator / brace stretcher                                            |     |
|          | (46) Lever for hand throttle                                                           |     |
|          | (47) Lever for lift control for hydraulic lift                                         |     |
|          | (48) Lever for plough lifting mechanics                                                |     |
|          | (49) Lever for relay steering control                                                  |     |

| PCT CODE | DESCRIPTION                                                       | CD% |
|----------|-------------------------------------------------------------------|-----|
| (1)      | (2)                                                               | (3) |
|          | (50) Lever for response control for hydraulic lift                |     |
|          | (51) Lever for steering control                                   |     |
|          | (52) Lever inner selector for hydraulic lift                      |     |
|          | (53) Lever quadrant cross shaft hydraulic mechanism               |     |
|          | (54) Lift rod assembly and parts thereof                          |     |
|          | (55) Link assembly control for hydraulic mechanism                |     |
|          | (56) Link assembly for hydraulic lift                             |     |
|          | (57) Link for pivot pedal                                         |     |
|          | (58) Link for PTO clutch                                          |     |
|          | (59) Lower link assembly                                          |     |
|          | (60) Packing for fuel tank                                        |     |
|          | (61) Pad for PTO relay                                            |     |
|          | (62) Pads for pedals                                              |     |
|          | (63) Parts of fuel sedimentary assembly                           |     |
|          | (64) Pin for beam control                                         |     |
|          | (65) Pin for supporting hydraulic mechanism                       |     |
|          | (66) Piston assembly for hydraulic mechanism and parts thereof    |     |
|          | (67) Pivot shaft for hydraulic lift                               |     |
|          | (68) Plate cover for rear axle                                    |     |
|          | (69) Plate draft response for hydraulic lift                      |     |
|          | (70) Plate engine lifting / eye engine lifting                    |     |
|          | (71) Pre cleaner assembly and parts thereof                       |     |
|          | (72) Protection sheet for starter motor                           |     |
|          | (73) Pull rod for stopping engine                                 |     |
|          | (74) Quadrant assembly and parts thereof                          |     |
|          | (75) Radiator elbow                                               |     |
|          | (76) Response cover assembly for hydraulic lift and parts thereof |     |
|          | (77) Retainer for ball                                            |     |
|          | (78) Rocker cove                                                  |     |
|          | (79) Rod / shaft for throttle pedal                               |     |
|          | (80) Sector for draft control                                     |     |
|          | (81) Selective assembly and parts thereof                         |     |
|          | (82) Shaft / pin for lower lin                                    |     |
|          | (83) Shaft for fuel pump activation                               |     |
|          | (84) Shaft for ram extension                                      |     |
|          | (85) Shield for bearing set                                       |     |
|          | (86) Shim for fuel tank support                                   |     |
|          | (87) Sleeve for lift control                                      |     |
|          | (88) Spacer for fuel injection pump                               |     |
|          | (89) Spacer for transmission                                      |     |
|          | (90) Spacer rings for fan blades                                  |     |
|          | (91) Stand pipe for hydraulic lift mechanism                      |     |
|          | (92) Steering arms                                                |     |
|          | (93) Stop reverse shaft                                           |     |
|          | (94) Strap for fuel tank (for tractors upto 80 HP)                |     |
|          | (95) Suction pipe for hydraulic oil                               |     |
|          | (96) Support / bracket for fuel tank (for taractors upto 80 HP)   |     |
|          | (97) Support for foot steps                                       |     |
|          | (98) Support for front axle                                       |     |

| PCT CODE  | DESCRIPTION                                                                    | CD% |
|-----------|--------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                            | (3) |
|           | (99) Support for lift pump                                                     |     |
|           | (100) Support for throttle                                                     |     |
|           | (101) Support for vacuum pump drive                                            |     |
|           | (102) Support for water pump                                                   |     |
|           | (103) Throttle control                                                         |     |
|           | (104) Throttle control assembly and parts thereof (for tractors upto 80 HP)    |     |
|           | (105) Throttle pedal                                                           |     |
|           | (106) Top link assembly and parts thereof                                      |     |
|           | (107) Towing hooks                                                             |     |
|           | (108) Track rod adjuster                                                       |     |
|           | (109) Tube assembly for rear axle and parts thereof                            |     |
|           | (110) Water body / elbow water pump                                            |     |
|           | (111) Water inlet / water connection                                           |     |
|           | (112) Water outlet / pipe outlet                                               |     |
|           | (113) Weight for frame                                                         |     |
|           | (114) Wrapper assembly and parts thereof                                       |     |
| 8708.9920 | ---Following components for vehicles of sub - headings 8702.1090 and 8702.9090 | 35  |
|           | (1) Accelerator / Brake / Clutch pedal assemblies and parts thereof            |     |
|           | (2) Air cleaner housing                                                        |     |
|           | (3) Battery cover                                                              |     |
|           | (4) Boot for gear shift                                                        |     |
|           | (5) Brace for adjusting generator / alternator                                 |     |
|           | (6) Brackets for mounting air cleaner                                          |     |
|           | (7) Brackets for mounting engine (casting and sheet metal)                     |     |
|           | (8) Brackets for mounting exhaust pipes                                        |     |
|           | (9) Brackets for mounting leaf springs                                         |     |
|           | (10) Brackets for mounting shock absorbers                                     |     |
|           | (11) Fuel tank                                                                 |     |
|           | (12) Fuel tank bands / supports / brackets / stripes                           |     |
|           | (13) Hanger for engine lifting                                                 |     |
|           | (14) Lever and bracket of stabilizer bar                                       |     |
|           | (15) Mounting support for spare wheel carrier                                  |     |
|           | (16) Pins for mounting leaf springs                                            |     |
|           | (17) Retainer / holder for center bearing                                      |     |
|           | (18) Shackles for leaf spring assembly                                         |     |
|           | (19) Towing hooks                                                              |     |
|           | (20) U Bolts for leaf springs                                                  |     |
|           | (21) Upper pad for front leaf spring assembly                                  |     |
| 8708.9930 | ---For the vehicles of heading 87.03:                                          | 35  |
|           | (A) Following components for motor cars of heading 87.03                       |     |
|           | (1) Air cleaner housing assembly and parts thereof                             |     |
|           | (2) Arms for fan belt adjusting                                                |     |
|           | (3) Bracket for generator                                                      |     |
|           | (4) Bracket for holding jack                                                   |     |
|           | (5) Bracket for jacking (for vehicles upto 1200cc)                             |     |
|           | (6) Bracket for stabilizing bar (for vehicles upto 1200cc)                     |     |
|           | (7) Bracket front seat inside (for vehicles upto 1200cc)                       |     |
|           | (8) Bracket parking lever                                                      |     |

| PQT CODE | DESCRIPTION                                                                                               | QTY |
|----------|-----------------------------------------------------------------------------------------------------------|-----|
| (1)      | (2)                                                                                                       | (3) |
|          | (9) Cable assembly for choke and parts thereof                                                            |     |
|          | (10) Cable for heater / air vent control and parts thereof (for vehicles upto 800cc)                      |     |
|          | (11) Cable for hood latch release and parts thereof                                                       |     |
|          | (12) Cables for opening fuel lid and parts thereof                                                        |     |
|          | (13) Cables for opening trunk latch and parts thereof                                                     |     |
|          | (14) Cap assembly fuel filler maintenance hole                                                            |     |
|          | (15) Cap assembly fuel filler (for vehicles upto 800cc)                                                   |     |
|          | (16) Engine mounting brackets (sheet metal and cast iron, non rubberised)                                 |     |
|          | (17) Fuel filler neck and pipe (other than plastic)                                                       |     |
|          | (18) Fuel pipe (main)                                                                                     |     |
|          | (19) Fuel pipe (return)                                                                                   |     |
|          | (20) Fuel tank (other than plastic)                                                                       |     |
|          | (21) Fuel tank bands / brackets for mounting                                                              |     |
|          | (22) Fuel tube protectors (for vehicles upto 1200cc)                                                      |     |
|          | (23) Gear shift control rods/ transmission cables (manual type) (for vehicles not exceeding 1200cc)       |     |
|          | (24) Heater unit (using engine heat) and parts thereof                                                    |     |
|          | (25) Lever fuel lid latch release                                                                         |     |
|          | (26) Lever gear shift control and parts thereof (manual)                                                  |     |
|          | (27) Lever hood latch release                                                                             |     |
|          | (28) Lever luggage door latch release                                                                     |     |
|          | (29) Lid assembly fuel filler (for vehicles upto 1200cc)                                                  |     |
|          | (30) Nozzel and hose for wind shield washer                                                               |     |
|          | (31) Pedal and housing assembly (brake, clutch, accelerator and parts thereof)                            |     |
|          | (32) Protectors for fuel filler pipes                                                                     |     |
|          | (33) Protectors fuel tank                                                                                 |     |
|          | (34) Reserve tank and hose assembly for radiator tank and parts thereof                                   |     |
|          | (35) Seat track adjuster without reclining mechanism                                                      |     |
|          | (36) Shield fuel tank filler pipe                                                                         |     |
|          | (37) Towing hooks                                                                                         |     |
|          | (38) Washer jar                                                                                           |     |
|          | (B) Following components for vehicles of heading 8703.2113                                                |     |
|          | (1) Air suction assembly for air cleaner                                                                  |     |
|          | (2) Arm for gear select assembly and parts thereof                                                        |     |
|          | (3) Arms for fan belt adjusting                                                                           |     |
|          | (4) Bracket for brake fluid reservoir                                                                     |     |
|          | (5) Bracket for fuse box                                                                                  |     |
|          | (6) Bracket for generator                                                                                 |     |
|          | (7) Bracket for holding jack                                                                              |     |
|          | (8) Bracket for mounting radiator                                                                         |     |
|          | (9) Bracket for suspension                                                                                |     |
|          | (10) Brake fluid reservoir assembly and parts thereof                                                     |     |
|          | (11) Cable assembly for accelerator and parts thereof                                                     |     |
|          | (12) Cable assembly for choke and parts thereof                                                           |     |
|          | (13) Engine mounting brackets (sheet metal and cast iron, non rubberised), excluding front mount bracket. |     |
|          | (14) Fuel filler neck and pipe                                                                            |     |

| PCT CODE | DESCRIPTION                                                                                                                                    | CD% |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)      | (2)                                                                                                                                            | (3) |
|          | (15) Fuel tank (other than plastic)                                                                                                            |     |
|          | (16) Gear shift control rods/ transmission cables                                                                                              |     |
|          | (17) Hanger for muffler                                                                                                                        |     |
|          | (18) Hooks for engine lifting                                                                                                                  |     |
|          | (19) Lever gear shift control and parts thereof                                                                                                |     |
|          | (20) Nozzel and hose for wind shield washer                                                                                                    |     |
|          | (21) Plates, seats, hangers, spring shackle(inner/ outer) bump stoppers, for use with leaf springs                                             |     |
|          | (22) Reserve tank and hose assembly for radiator water and parts thereof                                                                       |     |
|          | (23) Spare wheel carrier and bolt assembly                                                                                                     |     |
|          | (24) Support set for gear shift arm                                                                                                            |     |
|          | (25) Towing hooks                                                                                                                              |     |
|          | (26) Washer jar                                                                                                                                |     |
|          | (C) Following components for vehicles of sub-heading 8703.2193                                                                                 |     |
|          | (1) Arms for fan belt adjusting                                                                                                                |     |
|          | (2) Engine mounting brackets (sheet metal and cast iron, non rubberised)                                                                       |     |
|          | (3) Fuel tank                                                                                                                                  |     |
|          | (4) Lifting hooks for engine                                                                                                                   |     |
|          | (5) Link rods for activating door latches                                                                                                      |     |
|          | (6) Nozzel wind shield washer                                                                                                                  |     |
|          | (7) Pedal and housing assembly for brake, clutch, accelerator and parts thereof                                                                |     |
|          | (8) Plate cylinder block                                                                                                                       |     |
|          | (9) Plates, seats, hangers, shackles (inner/ outer), stop rear bump, bumper rear spring and pad for leaves for use with leaf spring assemblies |     |
|          | (10) Reserve tank and hose assembly for radiator water and parts thereof                                                                       |     |
|          | (11) Washer jar                                                                                                                                |     |
|          | (D) Following components for vehicles of heading 8703.3223                                                                                     |     |
|          | (1) Bands / protective blankets / brackets for fuel tank.                                                                                      |     |
|          | (2) Brackets for accelerator cable.                                                                                                            |     |
|          | (3) Brackets for mounting air cleaner assembly                                                                                                 |     |
|          | (4) Brackets for mounting bumper                                                                                                               |     |
|          | (5) Brackets for mounting engine (sheet metal)                                                                                                 |     |
|          | (6) Brackets for mounting fuse box / relay box                                                                                                 |     |
|          | (7) Brackets for mounting power steering tank, power steering pump and power steering oil reservoir                                            |     |
|          | (8) Brackets for mounting radiator                                                                                                             |     |
|          | (9) Brackets for mounting silencers / muffers / exhaust pipes                                                                                  |     |
|          | (10) Brackets for mounting suspension (sheet metal)                                                                                            |     |
|          | (11) Brackets for mounting vacuum tank                                                                                                         |     |
|          | (12) Brackets for mudguards                                                                                                                    |     |
|          | (13) Brackets for release mechanism for hood opening                                                                                           |     |
|          | (14) Brackets for seats                                                                                                                        |     |
|          | (15) Cable for hood latch release                                                                                                              |     |
|          | (16) Cable for hood lock control                                                                                                               |     |
|          | (17) Engine cooling system pipes (metal)                                                                                                       |     |

| PCT CODE | DESCRIPTION                                                      | CD% |
|----------|------------------------------------------------------------------|-----|
| (1)      | (2)                                                              | (3) |
|          | (18) Fuel pipe for inlet fuel                                    |     |
|          | (19) Fuel tubes, main and return                                 |     |
|          | (20) Knobs for seat reclining knuckles                           |     |
|          | (21) Mounting system for spare wheel                             |     |
|          | (22) Oil cooler pipes (metal)                                    |     |
|          | (23) Pedal Assembly for accelerator and parts thereof            |     |
|          | (24) Pedal assembly for clutch and parts thereof                 |     |
|          | (25) Power adjustment screw for hand brake                       |     |
|          | (26) Radiator pipes                                              |     |
|          | (27) Resonator for air intake system.                            |     |
|          | (28) Seat Adjusting Track                                        |     |
|          | (29) Spare wheel carrier assembly and parts thereof              |     |
|          | (30) Towing hook                                                 |     |
|          | (31) Wire protecting pads (foam)                                 |     |
|          | (E) Following components for vehicles of sub heading 8703.2115   |     |
|          | (1) Air filter assembly and parts thereof                        |     |
|          | (2) Battery carrier assembly and parts thereof                   |     |
|          | (3) Brackets                                                     |     |
|          | (4) Brake oil tank                                               |     |
|          | (5) Breather tube                                                |     |
|          | (6) Chasis and parts thereof                                     |     |
|          | (7) Control cables assemblies and parts thereof                  |     |
|          | (8) Engine mounting bolt; Engine cover                           |     |
|          | (9) Engine mounting bridge / cross member                        |     |
|          | (10) Fuel pipes                                                  |     |
|          | (11) Fuel tank assembly and parts thereof; cap fuel tank         |     |
|          | (12) Fuse box assembly and parts thereof                         |     |
|          | (13) Handle grip                                                 |     |
|          | (14) Internal cock for handle grip                               |     |
|          | (15) Kick starter assembly and parts thereof                     |     |
|          | (16) Knobs                                                       |     |
|          | (17) Lever assembly gear shift                                   |     |
|          | (18) Sleeve for wheel                                            |     |
|          | (19) Spacer for wheel                                            |     |
|          | (20) Speedometer cable assembly and parts thereof                |     |
|          | (21) Torque rod                                                  |     |
|          | (22) Wheel nuts                                                  |     |
|          | (F) Following components for vehicles of sub - heading 8703.3225 |     |
|          | (1) Accelerator cable                                            |     |
|          | (2) Accelerator pedal assembly and parts thereof                 |     |
|          | (3) Air cleaner housing assembly and parts thereof               |     |
|          | (4) Battery tray assembly and parts thereof                      |     |
|          | (5) Bracket for body floor support                               |     |
|          | (6) Bracket for fuel tank pipes                                  |     |
|          | (7) Bracket for mounting body on chasis                          |     |
|          | (8) Bracket for mounting internal light                          |     |
|          | (9) Bracket for power steering oil reservoir                     |     |
|          | (10) Bracket for power steering pump mounting                    |     |
|          | (11) Bracket for radiator mounting                               |     |



| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                               | CD%<br>(3) |
|-----------------|------------------------------------------------------------------|------------|
|                 | (12) Bracket for roll over bar                                   |            |
|                 | (13) Bracket for silencer / exhaust pipe support                 |            |
|                 | (14) Bracket for track rod protection                            |            |
|                 | (15) Clutch pipe (feed)                                          |            |
|                 | (16) Cover for fuse box                                          |            |
|                 | (17) Cradle / support for fuel tank                              |            |
|                 | (18) Cyclone pipe oil drain (sheet metal)                        |            |
|                 | (19) Flinger / damper                                            |            |
|                 | (20) Fuel filler cover assembly and parts thereof                |            |
|                 | (21) Fuel filler neck                                            |            |
|                 | (22) Gate plate for gear lever retention                         |            |
|                 | (23) Hose assembly for washer                                    |            |
|                 | (24) Internal air duct for heater                                |            |
|                 | (25) Lower air duct                                              |            |
|                 | (26) Lower seat for front spring                                 |            |
|                 | (27) Pipe assembly for fuel and parts thereof                    |            |
|                 | (28) Pipe for heater return                                      |            |
|                 | (29) Retainer for suspension spring                              |            |
|                 | (30) Retaining plate for pulley                                  |            |
|                 | (31) Rings for securing shock absorbers                          |            |
|                 | (32) Spare wheel carrier assembly and parts thereof              |            |
|                 | (33) Stay assembly with cover for roll over bar                  |            |
|                 | (34) Strap for fuel tank                                         |            |
|                 | (35) Strut for air cleaner bracket                               |            |
|                 | (36) Top plate (plate grommet) for gear change assembly          |            |
|                 | (37) Towing hook                                                 |            |
|                 | (38) Towing ring recovery and lashing assembly and parts thereof |            |
|                 | (39) Underside protection bar assembly for propeller shaft       |            |
|                 | (40) Washer tank assembly and cap thereof                        |            |
| 8708.9940       | --- Following components for vehicles of sub - heading 87.04     | 35         |
|                 | (A) For vehicles of sub-heading 8704.2190:                       |            |
|                 | (1) Air cleaner housing (sheet metal type)                       |            |
|                 | (2) Air intake duck for air cleaner assembly                     |            |
|                 | (3) Bands / protective blankets / brackets for fuel tank.        |            |
|                 | (4) Cable for hood lock control                                  |            |
|                 | (5) Clutch Oil Tube                                              |            |
|                 | (6) Duct snorkel                                                 |            |
|                 | (7) Filler neck assembly                                         |            |
|                 | (8) Fuel tank (metal type)                                       |            |
|                 | (9) Fuel tubes, main and return (metallic Type)                  |            |
|                 | (10) Heat insulators                                             |            |
|                 | (11) Jar assembly washer                                         |            |
|                 | (12) Mounting system for spare wheel                             |            |
|                 | (13) Neck assembly for fuel tank                                 |            |
|                 | (14) Pedal Assembly for accelerator and parts thereof            |            |
|                 | (15) Protector for fuel tank                                     |            |
|                 | (16) Radiator pipes                                              |            |
|                 | (17) Reserve tank for radiator                                   |            |
|                 | (18) Resonator for air intake system.                            |            |
|                 | (19) Rods for activating door latches                            |            |

| PCT CODE  | DESCRIPTION                                                                                       | CD% |
|-----------|---------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                               | (3) |
|           | (20) Rods for radiator support                                                                    |     |
|           | (21) Seat Adjusting Track                                                                         |     |
|           | (22) Shackles / shackle plates / pins / hangers for leaf springs                                  |     |
|           | (23) Towing hook                                                                                  |     |
|           | (24) U bolt for leaf springs                                                                      |     |
|           | (25) vacuum tank                                                                                  |     |
|           | (B) Following components, for vehicles of sub - heading 8704.3190                                 |     |
|           | (1) Air suction assembly for air cleaner                                                          |     |
|           | (2) Arm for gear select assembly and parts thereof                                                |     |
|           | (3) Battery box / battery clamp / battery band                                                    |     |
|           | (4) Battery cover                                                                                 |     |
|           | (5) Brackets for brake fluid reservoir, washer tank and water reservoir tank                      |     |
|           | (6) Brackets for fuel box                                                                         |     |
|           | (7) Brackets for mounting alternator                                                              |     |
|           | (8) Brackets for mounting engine / excluding bracket front mount                                  |     |
|           | (9) Brackets for mounting radiator                                                                |     |
|           | (10) Brackets for mounting rear deck                                                              |     |
|           | (11) Brackets for mounting steering gear box                                                      |     |
|           | (12) Brackets for seat belts                                                                      |     |
|           | (13) Brackets for suspension system                                                               |     |
|           | (14) Brackets sub - cleaner                                                                       |     |
|           | (15) Brake fluid reservoir assembly and parts thereof                                             |     |
|           | (16) Bush spring shackle, shackle plates, bumpers, hangers, stoppers and U bolts for leaf springs |     |
|           | (17) Cable assemblies for accelerator and choke                                                   |     |
|           | (18) Emblems                                                                                      |     |
|           | (19) Fuel pipes                                                                                   |     |
|           | (20) Fuel tank and parts thereof                                                                  |     |
|           | (21) Hooks for lifting engine                                                                     |     |
|           | (22) Lever set for gear shift control                                                             |     |
|           | (23) Nuts for wheels                                                                              |     |
|           | (24) Pedal Brake, clutch and accelerator assemblies and parts thereof                             |     |
|           | (25) Plate cylinder block                                                                         |     |
|           | (26) Rod / Bracket for tension assembly                                                           |     |
|           | (27) Rod gear shift select                                                                        |     |
|           | (28) Spare wheel carrier and bolt assembly and parts thereof                                      |     |
|           | (29) Stay / Brackets for bumpers                                                                  |     |
|           | (30) Support set for gear shift arm                                                               |     |
|           | (31) Towing hook                                                                                  |     |
|           | (32) Washer jar assembly for wind shield                                                          |     |
|           | (33) Water reservoir tanks                                                                        |     |
|           | (34) Wind shield washer nozzle assembly                                                           |     |
| 8708.9950 | ---- Following components, for vehicles of sub - heading 8704.2219                                | 35  |
|           | (A) For vehicles of sub-heading 8704.2219:                                                        |     |
|           | (1) Air cleaner housing (sheet metal)                                                             |     |
|           | (2) Air intake pipe and its hood                                                                  |     |

| PCT CODE | DESCRIPTION                                                                                                 | CD% |
|----------|-------------------------------------------------------------------------------------------------------------|-----|
| (1)      | (2)                                                                                                         | (3) |
|          | (3) Battery cover                                                                                           |     |
|          | (4) Boot for gear shift lever.                                                                              |     |
|          | (5) Brace for adjusting generator / alternator                                                              |     |
|          | (6) Bracket for mounting air cleaner                                                                        |     |
|          | (7) Bracket helper spring                                                                                   |     |
|          | (8) Brackets for leaf springs, shock absorbers, exhaust pipes and engine mounting (casting and sheet metal) |     |
|          | (9) Fuel tank                                                                                               |     |
|          | (10) Fuel tank bands / supports / brackets / stripes                                                        |     |
|          | (11) Hanger for engine lifting                                                                              |     |
|          | (12) Out side mirror stay assembly                                                                          |     |
|          | (13) Pins for mounting leaf springs                                                                         |     |
|          | (14) Pipe air cleaner to engine                                                                             |     |
|          | (15) Rod assembly for cabin locking mechanism                                                               |     |
|          | (16) Shackles for leaf springs                                                                              |     |
|          | (17) Stay for cabin entry steps                                                                             |     |
|          | (18) Towing hooks                                                                                           |     |
|          | (19) U Bolts for leaf springs                                                                               |     |
|          | (20) Upper pad for front leaf spring assembly                                                               |     |
|          | (B) Following components, for vehicles of sub - heading 8704.2299                                           |     |
|          | (1) Accelerator / Brake / Clutch pedal assembly and parts thereof                                           |     |
|          | (2) Air / vacuum tanks for brakes                                                                           |     |
|          | (3) Air cleaner housing assembly and parts thereof (sheet metal)                                            |     |
|          | (4) Air intake pipe and its hoods                                                                           |     |
|          | (5) Battery cover                                                                                           |     |
|          | (6) Brace for adjusting generator / alternator                                                              |     |
|          | (7) Brackets for mounting air cleaner, leaf springs, helper springs, shock absorbers and exhaust pipes.     |     |
|          | (8) Brackets for mounting engine (casting and sheet metal)                                                  |     |
|          | (9) Fuel tank                                                                                               |     |
|          | (10) Fuel tank bands / supports / brackets / strips                                                         |     |
|          | (11) Mounting support for spare wheel carrier                                                               |     |
|          | (12) Out side mirror stay assembly                                                                          |     |
|          | (13) Pins for mounting leaf springs                                                                         |     |
|          | (14) Retainer / holder for center bearing                                                                   |     |
|          | (15) Shackles for leaf springs assembly                                                                     |     |
|          | (16) Stiffener for fly wheel housing                                                                        |     |
|          | (17) Towing hooks                                                                                           |     |
|          | (18) U. Bolts for leaf springs                                                                              |     |
|          | (19) Upper pad for front leaf spring assembly                                                               |     |
|          | (C) Following components, for vehicles of sub - heading 8704.2390                                           |     |
|          | (1) Air / vacuum tanks for brakes                                                                           |     |
|          | (2) Air cleaner housing assembly and parts thereof (sheet metal)                                            |     |
|          | (3) Air intake pipe and its hood                                                                            |     |
|          | (4) Battery cover                                                                                           |     |
|          | (5) Brace for adjusting generator / alternator                                                              |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                            | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                    | (3) |
|           | (6) Bracket for mounting air cleaner, leaf springs, shock absorbers (6x2 vehicles only), exhaust pipes and air tanks                                                                                                                                                                   |     |
|           | (7) Brackets for mounting engine (casting and sheet metal)                                                                                                                                                                                                                             |     |
|           | (8) Fuel tank                                                                                                                                                                                                                                                                          |     |
|           | (9) Fuel tank bands / supports / brackets / stripes                                                                                                                                                                                                                                    |     |
|           | (10) Hanger for engine lifting                                                                                                                                                                                                                                                         |     |
|           | (11) Mounting support for spare wheel carrier                                                                                                                                                                                                                                          |     |
|           | (12) Out side mirror stay assembly                                                                                                                                                                                                                                                     |     |
|           | (13) Pins for mounting leaf springs                                                                                                                                                                                                                                                    |     |
|           | (14) Pipe air cleaner to engine                                                                                                                                                                                                                                                        |     |
|           | (15) Retainer / holder for center bearing (6x2 vehicles only)                                                                                                                                                                                                                          |     |
|           | (16) Shackles for leaf spring assembly                                                                                                                                                                                                                                                 |     |
|           | (17) Stiffener for fly wheel housing (6x2 vehicles only)                                                                                                                                                                                                                               |     |
|           | (18) Towing hooks                                                                                                                                                                                                                                                                      |     |
|           | (19) Upper pad for front leaf spring assembly                                                                                                                                                                                                                                          |     |
| 8708.9990 | --- Other                                                                                                                                                                                                                                                                              | 35  |
| 87.09     | <b>Works trucks, self- propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.</b> |     |
|           | -Vehicles:                                                                                                                                                                                                                                                                             |     |
| 8709.1100 | -- Electrical                                                                                                                                                                                                                                                                          | 30  |
| 8709.1900 | -- Other                                                                                                                                                                                                                                                                               | 30  |
| 8709.9000 | -Parts                                                                                                                                                                                                                                                                                 | 35  |
| 8710.0000 | <b>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.</b>                                                                                                                                                          | 20  |
| 87.11     | <b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>                                                                                                                                                                 |     |
|           | -With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc:                                                                                                                                                                                       |     |
| 8711.1010 | --- Components for the assembly / manufacture of vehicles in any kit form                                                                                                                                                                                                              | 70  |
| 8711.1090 | --- Other                                                                                                                                                                                                                                                                              | 70  |
|           | -With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc:                                                                                                                                                                   |     |
| 8711.2010 | --- Components for the assembly / manufacture of vehicles, in any kit form                                                                                                                                                                                                             | 70  |
| 8711.2090 | --- Other                                                                                                                                                                                                                                                                              | 70  |
|           | -With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:                                                                                                                                                                |     |
| 8711.3010 | --- Components for the assembly / manufacture of vehicles, in any kit form                                                                                                                                                                                                             | 70  |
| 8711.3020 | --- Motorbike rikshaws in CBU                                                                                                                                                                                                                                                          | 70  |
| 8711.3090 | --- Other                                                                                                                                                                                                                                                                              | 70  |
|           | -With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800cc:                                                                                                                                                                 |     |
| 8711.4010 | --- Components for the assembly / manufacture of vehicles, in any kit form                                                                                                                                                                                                             | 70  |
| 8711.4090 | --- Other                                                                                                                                                                                                                                                                              | 70  |

| PCT CODE  | DESCRIPTION                                                                                          | CD% |
|-----------|------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                  | (3) |
|           | -With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc:        |     |
| 8711.5010 | --- Components for the assembly / manufacture of vehicles, in any kit form                           | 70  |
| 8711.5090 | --- Other                                                                                            | 70  |
|           | -Other:                                                                                              |     |
| 8711.9010 | --- Components for the assembly / manufacture of vehicles, in any kit form                           | 70  |
| 8711.9090 | --- Other                                                                                            | 70  |
| 8712.0000 | <b>Bicycles and other cycles (including delivery tricycles), not motorised.</b>                      | 35  |
| 87.13     | <b>Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.</b> |     |
| 8713.1000 | -Not mechanically propelled                                                                          | 5   |
| 8713.9000 | -Other                                                                                               | 5   |
| 87.14     | <b>Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.</b>                            |     |
|           | -Of motorcycles (including mopeds):                                                                  |     |
| 8714.1100 | -- Saddles                                                                                           | 35  |
|           | -- Other:                                                                                            |     |
| 8714.1910 | --- Following components for vehicles of heading 87.11                                               | 35  |
|           | (1) Air cleaner assembly and parts thereof                                                           |     |
|           | (2) Axles (front, rear, collar) and parts thereof                                                    |     |
|           | (3) Battery Box                                                                                      |     |
|           | (4) Bolt for engine mounting                                                                         |     |
|           | (5) Brake cables and parts thereof                                                                   |     |
|           | (6) Brake drums                                                                                      |     |
|           | (7) Brake pedal shaft                                                                                |     |
|           | (8) Brake pads                                                                                       |     |
|           | (9) Brake rods, linkages and levers                                                                  |     |
|           | (10) Brake shoes/ Mounted brake lining of asbestos                                                   |     |
|           | (11) Brakes (complete)                                                                               |     |
|           | (12) Cams for brakes                                                                                 |     |
|           | (13) Chain case and parts thereof                                                                    |     |
|           | (14) Clutch cables and parts thereof                                                                 |     |
|           | (15) Complete fuel system                                                                            |     |
|           | (16) Complete wheels                                                                                 |     |
|           | (17) Fenders and parts thereof                                                                       |     |
|           | (18) Foot rest and parts thereof                                                                     |     |
|           | (19) Frame / chassis and parts thereof                                                               |     |
|           | (20) Front fork assembly (complete)                                                                  |     |
|           | (21) Fuel pipes / tubes                                                                              |     |
|           | (22) Fuel tank (whether or not painted)                                                              |     |
|           | (23) Fuel tank cap (with or without lock)                                                            |     |
|           | (24) Fuse boxes                                                                                      |     |
|           | (25) Gear shift lever pad                                                                            |     |
|           | (26) Grips (whether or not twisting) and parts thereof                                               |     |
|           | (27) Handle bar and parts thereof                                                                    |     |
|           | (28) Hubs for wheels                                                                                 |     |
|           | (29) Lever set kick starter                                                                          |     |
|           | (30) Levers for front brake and clutch, and parts thereof                                            |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                             | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                     | (3) |
|           | (31) Motorcycle head lamp housing                                                                                                                                                                                                       |     |
|           | (32) Mudguards / flaps (plastic)                                                                                                                                                                                                        |     |
|           | (33) Nipples for wheels                                                                                                                                                                                                                 |     |
|           | (34) Parts for rear shock absorber assembly other than bushes, collars, stoppers, valves, guides, rings, pistons, rebound, springs, plates and spacers                                                                                  |     |
|           | (35) Parts of front fork assembly other than outer and inner tubes, guides, races, ball assembly, seals, brackets, valves, oil locks, rings, pistons, stoppers, collars, front fork springs, plugs, bridges for forks and seat rebounds |     |
|           | (36) Rear shock absorbers assembly                                                                                                                                                                                                      |     |
|           | (37) Rim flaps (other than rubber) for wheels                                                                                                                                                                                           |     |
|           | (38) Rims for wheels                                                                                                                                                                                                                    |     |
|           | (39) Side covers and parts thereof                                                                                                                                                                                                      |     |
|           | (40) Side stands / main stands and parts thereof                                                                                                                                                                                        |     |
|           | (41) Silencers / exhaust pipes / mufflers and parts thereof                                                                                                                                                                             |     |
|           | (42) Spokes for wheels                                                                                                                                                                                                                  |     |
|           | (43) Sprockets for wheels                                                                                                                                                                                                               |     |
|           | (44) Swinging arm assembly and parts thereof except collar and bushing                                                                                                                                                                  |     |
|           | (45) Throttle cables and parts thereof                                                                                                                                                                                                  |     |
|           | (46) Torque link and parts thereof                                                                                                                                                                                                      |     |
|           | (47) Regulator rectifier                                                                                                                                                                                                                |     |
| 8714.1990 | - - - Other                                                                                                                                                                                                                             | 35  |
| 8714.2000 | -Of carriages for disabled persons                                                                                                                                                                                                      | 5   |
|           | -Other:                                                                                                                                                                                                                                 |     |
| 8714.9100 | - - Frames and forks, and parts thereof                                                                                                                                                                                                 | 25  |
| 8714.9200 | - - Wheel rims and spokes                                                                                                                                                                                                               | 25  |
|           | - - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:                                                                                                                                               |     |
| 8714.9310 | - - - Free wheel sprocket wheel for bicycle of heading 87.12                                                                                                                                                                            | 15  |
| 8714.9390 | - - - Other                                                                                                                                                                                                                             | 25  |
| 8714.9400 | - - Brakes, including coaster braking hubs and hub brakes, and parts thereof                                                                                                                                                            | 25  |
| 8714.9500 | - - Saddles                                                                                                                                                                                                                             | 25  |
| 8714.9600 | - - Pedals and crank-gear, and parts thereof                                                                                                                                                                                            | 25  |
| 8714.9900 | - - Other                                                                                                                                                                                                                               | 25  |
| 8715.0000 | Baby carriages and parts thereof.                                                                                                                                                                                                       | 20  |
| 87.16     | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.                                                                                                                                                  |     |
|           | -Trailers and semi-trailers of the caravan type, for housing or camping:                                                                                                                                                                |     |
| 8716.1010 | - - - Components for the assembly / manufacture of vehicles, in any kit form                                                                                                                                                            | 15  |
| 8716.1090 | - - - Other                                                                                                                                                                                                                             | 15  |
|           | -Self-loading or self-unloading trailers and semi-trailers for agriculture purposes:                                                                                                                                                    |     |
| 8716.2010 | - - - Components for the assembly / manufacture of vehicles, in any kit form                                                                                                                                                            | 15  |
| 8716.2090 | - - - Other                                                                                                                                                                                                                             | 15  |
|           | -Other trailers and semi-trailers for the transport of goods:                                                                                                                                                                           |     |

| PCT CODE  | DESCRIPTION                                                                                                                             | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                     | (3) |
|           | - - Tanker trailers and tanker semi-trailers:                                                                                           |     |
| 8716.3110 | - - - Components for the assembly / manufacture of vehicles, in any kit form                                                            | 15  |
| 8716.3190 | - - - Other                                                                                                                             | 15  |
|           | - - Other:                                                                                                                              |     |
| 8716.3910 | - - - Components for the assembly / manufacture of vehicles, in any kit form                                                            | 15  |
| 8716.3990 | - - - Other                                                                                                                             | 15  |
|           | -Other trailers and semi-trailers:                                                                                                      |     |
| 8716.4010 | - - - Components for the assembly / manufacture of vehicles, in any kit form                                                            | 15  |
| 8716.4090 | - - - Other                                                                                                                             | 15  |
|           | -Other vehicles:                                                                                                                        |     |
| 8716.8010 | - - - Components for the assembly / manufacture of vehicles, in any kit form                                                            | 15  |
| 8716.8090 | - - - Other                                                                                                                             | 15  |
| 8716.9000 | -Parts                                                                                                                                  | 35  |
| 8801.0000 | Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.                                                          | 5   |
| 88.02     | Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles. |     |
|           | -Helicopters:                                                                                                                           |     |
| 8802.1100 | - - Of an unladen weight not exceeding 2,000 kg                                                                                         | 5   |
| 8802.1200 | - - Of an unladen weight exceeding 2,000 kg                                                                                             | 5   |
| 8802.2000 | -Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg                                                             | 5   |
| 8802.3000 | -Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg                                     | 5   |
| 8802.4000 | -Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg                                                                | 5   |
| 8802.6000 | -Spacecraft (including satellites) and suborbital and spacecraft launch vehicles                                                        | 5   |
| 88.03     | Parts of goods of heading 88.01 or 88.02.                                                                                               |     |
| 8803.1000 | -Propellers and rotors and parts thereof                                                                                                | 5   |
| 8803.2000 | -Under-carriages and parts thereof                                                                                                      | 5   |
| 8803.3000 | -Other parts of aeroplanes or helicopters                                                                                               | 5   |
| 8803.9000 | -Other                                                                                                                                  | 5   |
| 8804.0000 | Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.                      | 5   |
| 88.05     | Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.                        |     |
| 8805.1000 | -Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof                                             | 5   |
|           | -Ground flying trainers and parts thereof:                                                                                              |     |
| 8805.2100 | - - Air combat simulators and parts thereof                                                                                             | 5   |
| 8805.2900 | - - Other                                                                                                                               | 5   |
| 89.01     | Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.              |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                    | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                            | (3) |
| 8901.1000 | -Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds                                                                                                                                                                                 | 10  |
| 8901.2000 | -Tankers                                                                                                                                                                                                                                                                                                       | 10  |
| 8901.3000 | -Refrigerated vessels, other than those of subheading 8901.20                                                                                                                                                                                                                                                  | 10  |
| 8901.9000 | -Other vessels for the transport of goods and other vessels for the transport of both persons and goods                                                                                                                                                                                                        | 5   |
| 8902.0000 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products.                                                                                                                                                                                                                | 10  |
| 89.03     | Yachts and other vessels for pleasure or sports; rowing boats and canoes.                                                                                                                                                                                                                                      |     |
| 8903.1000 | -Inflatable                                                                                                                                                                                                                                                                                                    | 20  |
|           | -Other:                                                                                                                                                                                                                                                                                                        |     |
| 8903.9100 | -- Sailboats, with or without auxiliary motor                                                                                                                                                                                                                                                                  | 20  |
| 8903.9200 | -- Motorboats, other than outboard motorboats                                                                                                                                                                                                                                                                  | 20  |
| 8903.9900 | -- Other                                                                                                                                                                                                                                                                                                       | 20  |
| 8904.0000 | Tugs and pusher craft.                                                                                                                                                                                                                                                                                         | 20  |
| 89.05     | Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.                                                                                             |     |
| 8905.1000 | -Dredgers                                                                                                                                                                                                                                                                                                      | 0   |
| 8905.2000 | -Floating or submersible drilling or production platforms                                                                                                                                                                                                                                                      | 5   |
| 8905.9000 | -Other                                                                                                                                                                                                                                                                                                         | 5   |
| 89.06     | Other vessels, including warships and lifeboats other than rowing boats.                                                                                                                                                                                                                                       |     |
| 8906.1000 | -Warships                                                                                                                                                                                                                                                                                                      | 5   |
| 8906.9000 | -Other                                                                                                                                                                                                                                                                                                         | 5   |
| 89.07     | Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons).                                                                                                                                                                                                          |     |
| 8907.1000 | -Inflatable rafts                                                                                                                                                                                                                                                                                              | 5   |
| 8907.9000 | -Other                                                                                                                                                                                                                                                                                                         | 5   |
| 8908.0000 | Vessels and other floating structures for breaking up.                                                                                                                                                                                                                                                         | 0   |
| 90.01     | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked. |     |
| 9001.1000 | -Optical fibres, optical fibre bundles and cables                                                                                                                                                                                                                                                              | 20  |
| 9001.2000 | -Sheets and plates of polarising material                                                                                                                                                                                                                                                                      | 20  |
| 9001.3000 | -Contact lenses                                                                                                                                                                                                                                                                                                | 10  |
| 9001.4000 | -Spectacle lenses of glass                                                                                                                                                                                                                                                                                     | 10  |
| 9001.5000 | -Spectacle lenses of other materials                                                                                                                                                                                                                                                                           | 10  |
| 9001.9000 | -Other                                                                                                                                                                                                                                                                                                         | 20  |
| 90.02     | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.                                                                                                                 |     |
|           | -Objective lenses:                                                                                                                                                                                                                                                                                             |     |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                        | (3) |
| 9002.1100 | -- For cameras, projectors or photographic enlargers or reducers                                                                                                                           | 5   |
| 9002.1900 | -- Other                                                                                                                                                                                   | 5   |
| 9002.2000 | -Filters                                                                                                                                                                                   | 5   |
| 9002.9000 | -Other                                                                                                                                                                                     | 5   |
| 90.03     | <b>Frames and mountings for spectacles, goggles or the like, and parts thereof.</b>                                                                                                        |     |
|           | -Frames and mountings:                                                                                                                                                                     |     |
| 9003.1100 | -- Of plastics                                                                                                                                                                             | 10  |
| 9003.1900 | -- Of other materials                                                                                                                                                                      | 10  |
| 9003.9000 | -Parts                                                                                                                                                                                     | 10  |
| 90.04     | <b>Spectacles, goggles and the like, corrective, protective or other.</b>                                                                                                                  |     |
| 9004.1000 | -Sunglasses                                                                                                                                                                                | 5   |
| 9004.9000 | -Other                                                                                                                                                                                     | 10  |
| 90.05     | <b>Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.</b> |     |
| 9005.1000 | -Binoculars                                                                                                                                                                                | 10  |
| 9005.8000 | -Other instruments                                                                                                                                                                         | 10  |
| 9005.9000 | -Parts and accessories (including mountings)                                                                                                                                               | 10  |
| 90.06     | <b>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.</b>                                    |     |
| 9006.1000 | -Cameras of a kind used for preparing printing plates or cylinders                                                                                                                         | 5   |
| 9006.3000 | -Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes    | 5   |
| 9006.4000 | -Instant print cameras                                                                                                                                                                     | 5   |
|           | -Other cameras:                                                                                                                                                                            |     |
| 9006.5100 | -- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm                                                                             | 5   |
| 9006.5200 | -- Other, for roll film of a width less than 35 mm                                                                                                                                         | 5   |
| 9006.5300 | -- Other, for roll film of a width of 35 mm                                                                                                                                                | 5   |
| 9006.5900 | -- Other                                                                                                                                                                                   | 5   |
|           | -Photographic flashlight apparatus and flashbulbs:                                                                                                                                         |     |
| 9006.6100 | -- Discharge lamp ("electronic") flashlight apparatus                                                                                                                                      | 5   |
| 9006.6900 | -- Other                                                                                                                                                                                   | 5   |
|           | -Parts and accessories:                                                                                                                                                                    |     |
| 9006.9100 | -- For cameras                                                                                                                                                                             | 5   |
| 9006.9900 | -- Other                                                                                                                                                                                   | 5   |
| 90.07     | <b>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.</b>                                                                      |     |
|           | -Cameras:                                                                                                                                                                                  |     |
| 9007.1100 | -- For film of less than 16 mm width or for double-8 mm film                                                                                                                               | 5   |
| 9007.1900 | -- Other                                                                                                                                                                                   | 5   |
| 9007.2000 | -Projectors                                                                                                                                                                                | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                               | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                       | (3) |
|           | <b>-Parts and accessories:</b>                                                                                                                                                                                                            |     |
| 9007.9100 | - - For cameras                                                                                                                                                                                                                           | 5   |
| 9007.9200 | - - For projectors                                                                                                                                                                                                                        | 5   |
| 90.08     | <b>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.</b>                                                                                                                    |     |
| 9008.1000 | -Slide projectors                                                                                                                                                                                                                         | 5   |
| 9008.2000 | -Microfilm, microfiche or other microform readers, whether or not capable of producing copies                                                                                                                                             | 5   |
| 9008.3000 | -Other image projectors                                                                                                                                                                                                                   | 5   |
| 9008.4000 | -Photographic (other than cinematographic) enlargers and reducers                                                                                                                                                                         | 5   |
| 9008.9000 | -Parts and accessories                                                                                                                                                                                                                    | 5   |
| [90.09]   |                                                                                                                                                                                                                                           |     |
| 90.10     | <b>Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.</b>                                                          |     |
| 9010.1000 | -Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper                                         | 5   |
| 9010.5000 | -Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes                                                                                                                                    | 5   |
| 9010.6000 | -Projection screens                                                                                                                                                                                                                       | 5   |
| 9010.9000 | -Parts and accessories                                                                                                                                                                                                                    | 5   |
| 90.11     | <b>Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.</b>                                                                                                                       |     |
| 9011.1000 | -Stereoscopic microscopes                                                                                                                                                                                                                 | 5   |
| 9011.2000 | -Other microscopes, for photomicrography, cinephotomicrography or microprojection                                                                                                                                                         | 5   |
| 9011.8000 | -Other microscopes                                                                                                                                                                                                                        | 5   |
| 9011.9000 | -Parts and accessories                                                                                                                                                                                                                    | 5   |
| 90.12     | <b>Microscopes other than optical microscopes; diffraction apparatus.</b>                                                                                                                                                                 |     |
| 9012.1000 | -Microscopes other than optical microscopes; diffraction apparatus                                                                                                                                                                        | 5   |
| 9012.9000 | -Parts and accessories                                                                                                                                                                                                                    | 5   |
| 90.13     | <b>Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.</b> |     |
| 9013.1000 | -Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI                                                                    | 5   |
| 9013.2000 | -Lasers, other than laser diodes                                                                                                                                                                                                          | 5   |
| 9013.8000 | -Other devices, appliances and instruments                                                                                                                                                                                                | 5   |
| 9013.9000 | -Parts and accessories                                                                                                                                                                                                                    | 5   |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                                                                                                                              | CD% |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                                                                                                                      | (3) |
| <b>90.14</b> | <b>Direction finding compasses; other navigational instruments and appliances.</b>                                                                                                                                                                                                                                                                       |     |
| 9014.1000    | -Direction finding compasses                                                                                                                                                                                                                                                                                                                             | 5   |
| 9014.2000    | -Instruments and appliances for aeronautical or space navigation (other than compasses)                                                                                                                                                                                                                                                                  | 5   |
| 9014.8000    | -Other instruments and appliances                                                                                                                                                                                                                                                                                                                        | 5   |
| 9014.9000    | -Parts and accessories                                                                                                                                                                                                                                                                                                                                   | 5   |
| <b>90.15</b> | <b>Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.</b>                                                                                                                                                        |     |
| 9015.1000    | -Rangefinders                                                                                                                                                                                                                                                                                                                                            | 5   |
| 9015.2000    | -Theodolites and tachymeters (tachometers)                                                                                                                                                                                                                                                                                                               | 5   |
| 9015.3000    | -Levels                                                                                                                                                                                                                                                                                                                                                  | 5   |
| 9015.4000    | -Photogrammetrical surveying instruments and appliances                                                                                                                                                                                                                                                                                                  | 5   |
| 9015.8000    | -Other instruments and appliances                                                                                                                                                                                                                                                                                                                        | 5   |
| 9015.9000    | -Parts and accessories                                                                                                                                                                                                                                                                                                                                   | 5   |
| <b>90.16</b> | <b>Balances of a sensitivity of 5 cg or better, with or without weights.</b>                                                                                                                                                                                                                                                                             |     |
| 9016.0010    | - - - Electronic                                                                                                                                                                                                                                                                                                                                         | 5   |
| 9016.0090    | - - - Other                                                                                                                                                                                                                                                                                                                                              | 5   |
| <b>90.17</b> | <b>Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.</b> |     |
|              | -Drafting tables and machines, whether or not automatic:                                                                                                                                                                                                                                                                                                 |     |
| 9017.1010    | - - - Plotters and other machines for designing textile garments, having CAD/CAM/CIM system                                                                                                                                                                                                                                                              | 5   |
| 9017.1090    | - - - Other                                                                                                                                                                                                                                                                                                                                              | 5   |
| 9017.2000    | -Other drawing, marking-out or mathematical calculating instruments                                                                                                                                                                                                                                                                                      | 10  |
|              | -Micrometers, callipers and gauges:                                                                                                                                                                                                                                                                                                                      |     |
| 9017.3010    | - - - Micro Meter                                                                                                                                                                                                                                                                                                                                        | 10  |
| 9017.3020    | - - - Callipers and gauges                                                                                                                                                                                                                                                                                                                               | 5   |
|              | -Other instruments:                                                                                                                                                                                                                                                                                                                                      |     |
| 9017.8010    | - - - Measuring rod and tapes                                                                                                                                                                                                                                                                                                                            | 10  |
| 9017.8090    | - - - Other                                                                                                                                                                                                                                                                                                                                              | 10  |
| 9017.9000    | -Parts and accessories                                                                                                                                                                                                                                                                                                                                   | 10  |
| <b>90.18</b> | <b>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.</b>                                                                                                                                                            |     |
|              | -Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):                                                                                                                                                                                                                     |     |
| 9018.1100    | - - Electro-cardiographs                                                                                                                                                                                                                                                                                                                                 | 5   |
| 9018.1200    | - - Ultrasonic scanning apparatus                                                                                                                                                                                                                                                                                                                        | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                        | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                | (3) |
| 9018.1300 | -- Magnetic resonance imaging apparatus                                                                                                                                                                            | 5   |
| 9018.1400 | -- Scintigraphic apparatus                                                                                                                                                                                         | 5   |
| 9018.1900 | -- Other                                                                                                                                                                                                           | 5   |
| 9018.2000 | Ultra-violet or infra-red ray apparatus                                                                                                                                                                            | 5   |
|           | -Syringes, needles, catheters, cannulae and the like:                                                                                                                                                              |     |
|           | -- Syringes, with or without needles:                                                                                                                                                                              |     |
| 9018.3110 | --- With needles                                                                                                                                                                                                   | 20  |
| 9018.3120 | --- Without needles                                                                                                                                                                                                | 20  |
| 9018.3200 | -- Tubular metal needles and needles for sutures                                                                                                                                                                   | 20  |
|           | -- Other:                                                                                                                                                                                                          |     |
| 9018.3910 | --- Dextrose and saline infusion giving sets imported alongwith empty non-toxic bags for infusion solution                                                                                                         | 20  |
| 9018.3920 | --- Dextrose and saline infusion giving sets                                                                                                                                                                       | 20  |
|           | --- Catheter:                                                                                                                                                                                                      |     |
| 9018.3931 | --- -Suction                                                                                                                                                                                                       | 5   |
| 9018.3932 | --- -Pulmonary artery                                                                                                                                                                                              | 5   |
| 9018.3933 | --- -Foly's                                                                                                                                                                                                        | 5   |
| 9018.3939 | --- -Other                                                                                                                                                                                                         | 5   |
| 9018.3940 | --- Cannula                                                                                                                                                                                                        | 20  |
| 9018.3950 | --- Surgical needles                                                                                                                                                                                               | 5   |
| 9018.3960 | --- Endo tracheal tube                                                                                                                                                                                             | 5   |
| 9018.3970 | --- Balloons                                                                                                                                                                                                       | 5   |
| 9018.3990 | --- Other                                                                                                                                                                                                          | 5   |
|           | -Other instruments and appliances, used in dental sciences:                                                                                                                                                        |     |
| 9018.4100 | -- Dental drill engines, whether or not combined on a single base with other dental equipment                                                                                                                      | 5   |
| 9018.4900 | -- Other                                                                                                                                                                                                           | 10  |
| 9018.5000 | -Other ophthalmic instruments and appliances                                                                                                                                                                       | 5   |
|           | -Other instruments and appliances:                                                                                                                                                                                 |     |
| 9018.9010 | --- Anesthesia apparatus                                                                                                                                                                                           | 5   |
| 9018.9020 | --- Stethoscopes                                                                                                                                                                                                   | 5   |
| 9018.9030 | --- Surgical scissors                                                                                                                                                                                              | 5   |
| 9018.9040 | --- Surgical knives                                                                                                                                                                                                | 5   |
| 9018.9050 | --- Sphygmomano-meter                                                                                                                                                                                              | 5   |
| 9018.9060 | --- Infant incubators                                                                                                                                                                                              | 5   |
| 9018.9070 | --- Fibre dializers                                                                                                                                                                                                | 5   |
| 9018.9090 | --- Other                                                                                                                                                                                                          | 5   |
| 90.19     | <b>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.</b> |     |
| 9019.1000 | -Mechano-therapy appliances; massage apparatus; psychological aptitude- testing apparatus                                                                                                                          | 5   |
|           | -Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:                                                                                                |     |
| 9019.2010 | --- Oxygenator with accessories                                                                                                                                                                                    | 0   |
| 9019.2020 | --- Ozone therapy apparatus                                                                                                                                                                                        | 5   |
| 9019.2030 | --- Aerosol therapy apparatus                                                                                                                                                                                      | 5   |
| 9019.2090 | --- Other                                                                                                                                                                                                          | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                             | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                     | (3) |
| 9020.0000 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.                                                                                                                                                                                                                           |     |
| 9020.0010 | - - - Gas masks                                                                                                                                                                                                                                                                                                                                         | 5   |
| 9020.0020 | - - - Other breathing appliances                                                                                                                                                                                                                                                                                                                        | 5   |
| 90.21     | Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.                                                                           |     |
| 9021.1000 | -Orthopaedic or fracture appliances                                                                                                                                                                                                                                                                                                                     | 5   |
|           | -Artificial teeth and dental fittings:                                                                                                                                                                                                                                                                                                                  |     |
| 9021.2100 | - - Artificial teeth                                                                                                                                                                                                                                                                                                                                    | 5   |
| 9021.2900 | - - Other                                                                                                                                                                                                                                                                                                                                               | 5   |
|           | -Other artificial parts of the body :                                                                                                                                                                                                                                                                                                                   |     |
| 9021.3100 | - - Artificial joints                                                                                                                                                                                                                                                                                                                                   | 5   |
| 9021.3900 | - - Other                                                                                                                                                                                                                                                                                                                                               | 5   |
| 9021.4000 | -Hearing aids, excluding parts and accessories                                                                                                                                                                                                                                                                                                          | 5   |
| 9021.5000 | -Pacemakers for stimulating heart muscles, excluding parts and accessories                                                                                                                                                                                                                                                                              | 5   |
| 9021.9000 | -Other                                                                                                                                                                                                                                                                                                                                                  | 5   |
| 90.22     | Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like. |     |
|           | -Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:                                                                                                                                                                                                |     |
| 9022.1200 | - - Computed tomography apparatus                                                                                                                                                                                                                                                                                                                       | 5   |
| 9022.1300 | - - Other, for dental uses                                                                                                                                                                                                                                                                                                                              | 5   |
| 9022.1400 | - - Other, for medical, surgical or veterinary uses                                                                                                                                                                                                                                                                                                     | 5   |
| 9022.1900 | - - For other uses                                                                                                                                                                                                                                                                                                                                      | 5   |
|           | -Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:                                                                                                                                                                       |     |
| 9022.2100 | - - For medical, surgical, dental or veterinary uses                                                                                                                                                                                                                                                                                                    | 5   |
| 9022.2900 | - - For other uses                                                                                                                                                                                                                                                                                                                                      | 5   |
| 9022.3000 | -X-ray tubes                                                                                                                                                                                                                                                                                                                                            | 5   |
| 9022.9000 | -Other, including parts and accessories                                                                                                                                                                                                                                                                                                                 | 5   |
| 9023.0000 | Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.                                                                                                                                                                                                         | 5   |
| 90.24     | Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).                                                                                                                                                             |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                      | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                              | (3) |
| 9024.1000 | -Machines and appliances for testing metals                                                                                                                                                                                                                                                                                                                                                                      | 5   |
| 9024.8000 | -Other machines and appliances                                                                                                                                                                                                                                                                                                                                                                                   | 5   |
| 9024.9000 | -Parts and accessories                                                                                                                                                                                                                                                                                                                                                                                           | 5   |
| 90.25     | <b>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.</b>                                                                                                                                                                                                                            |     |
|           | -Thermometers and pyrometers, not combined with other instruments:                                                                                                                                                                                                                                                                                                                                               |     |
|           | -- Liquid-filled, for direct reading:                                                                                                                                                                                                                                                                                                                                                                            |     |
| 9025.1110 | --- Thermometers, clinical                                                                                                                                                                                                                                                                                                                                                                                       | 5   |
| 9025.1190 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                        | 5   |
| 9025.1900 | -- Other                                                                                                                                                                                                                                                                                                                                                                                                         | 5   |
|           | -Other instruments:                                                                                                                                                                                                                                                                                                                                                                                              |     |
| 9025.8010 | --- Hydrometers                                                                                                                                                                                                                                                                                                                                                                                                  | 5   |
| 9025.8020 | --- Psychrometers                                                                                                                                                                                                                                                                                                                                                                                                | 5   |
| 9025.8030 | --- Temperature gauges and sensors for agricultural tractors of sub - heading 8701.9020                                                                                                                                                                                                                                                                                                                          | 35  |
| 9025.8090 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                        | 5   |
| 9025.9000 | -Parts and accessories                                                                                                                                                                                                                                                                                                                                                                                           | 5   |
| 90.26     | <b>Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.</b>                                                                                                                                      |     |
|           | -For measuring or checking the flow or level of liquids:                                                                                                                                                                                                                                                                                                                                                         |     |
| 9026.1010 | --- Following parts for agricultural tractors of sub-heading 8701.9020: (1)<br>Fuel gauge (2) Oil level indicator (3) Dipstick/gauge oil level for engines                                                                                                                                                                                                                                                       | 35  |
| 9026.1020 | --- Dipstick/ gauge oil level for engines of motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3225 and 8704.3190                                                                                                                                                                                                                                                               | 35  |
| 9026.1030 | --- Other for motor cars and vehicles                                                                                                                                                                                                                                                                                                                                                                            | 35  |
| 9026.1090 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                        | 5   |
| 9026.2000 | -For measuring or checking pressure                                                                                                                                                                                                                                                                                                                                                                              | 5   |
| 9026.8000 | -Other instruments or apparatus                                                                                                                                                                                                                                                                                                                                                                                  | 5   |
| 9026.9000 | -Parts and accessories                                                                                                                                                                                                                                                                                                                                                                                           | 5   |
| 90.27     | <b>Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.</b> |     |
| 9027.1000 | -Gas or smoke analysis apparatus                                                                                                                                                                                                                                                                                                                                                                                 | 0   |
| 9027.2000 | -Chromatographs and electrophoresis instruments                                                                                                                                                                                                                                                                                                                                                                  | 0   |
| 9027.3000 | -Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)                                                                                                                                                                                                                                                                                                                  | 0   |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                                                                                                             | CD%<br>(3) |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 9027.5000       | -Other instruments and apparatus using optical radiations (UV, visible, IR)                                                                                                                                                                                                    | 0          |
| 9027.8000       | -Other instruments and apparatus                                                                                                                                                                                                                                               | 0          |
| 9027.9000       | -Microtomes; parts and accessories                                                                                                                                                                                                                                             | 0          |
| 90.28           | Gas, liquid or electricity supply or production meters, including calibrating meters therefor.                                                                                                                                                                                 |            |
| 9028.1000       | -Gas meters                                                                                                                                                                                                                                                                    | 25         |
| 9028.2000       | -Liquid meters                                                                                                                                                                                                                                                                 | 20         |
| 9028.3000       | -Electricity meters                                                                                                                                                                                                                                                            | 25         |
|                 | -Parts and accessories:                                                                                                                                                                                                                                                        |            |
| 9028.9010       | - - - Shaft without rotating disc, register assembly and meter bearing assembly for electricity meter                                                                                                                                                                          | 10         |
| 9028.9020       | - - - Other of electricity meters                                                                                                                                                                                                                                              | 25         |
| 9028.9090       | - - - Other                                                                                                                                                                                                                                                                    | 10         |
| 90.29           | Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.                                                                                        |            |
|                 | -Revolution counters, production counters, taximeters, mileometers, pedometers and the like:                                                                                                                                                                                   |            |
| 9029.1010       | - - - Taximeters and pedometers                                                                                                                                                                                                                                                | 35         |
| 9029.1020       | - - - Mileo meters                                                                                                                                                                                                                                                             | 35         |
| 9029.1090       | - - - Other                                                                                                                                                                                                                                                                    | 35         |
|                 | -Speed indicators and tachometers; stroboscopes:                                                                                                                                                                                                                               |            |
|                 | - - - Speed indicators and tachometers:                                                                                                                                                                                                                                        |            |
| 9029.2011       | - - - - Mechanical type for motor cars of heading 8703 (not exceeding 800cc), vehicles of heading 87.11 and vehicles of sub-heading 8704.3190                                                                                                                                  | 35         |
| 9029.2012       | - - - - RPM meter for agricultural tractors of sub - heading 8701.9020                                                                                                                                                                                                         | 35         |
| 9029.2013       | - - - - Speed indicator and tachometers for other motor cars and vehicles                                                                                                                                                                                                      | 35         |
| 9029.2019       | - - - - Other                                                                                                                                                                                                                                                                  | 25         |
| 9029.2020       | - - - Stroboscopes                                                                                                                                                                                                                                                             | 25         |
| 9029.9000       | -Parts and accessories                                                                                                                                                                                                                                                         | 25         |
| 90.30           | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations. |            |
| 9030.1000       | -Instruments and apparatus for measuring or detecting ionising radiations                                                                                                                                                                                                      | 5          |
| 9030.2000       | - Oscilloscopes and oscillographs                                                                                                                                                                                                                                              | 5          |
|                 | - Other instruments and apparatus, for measuring or checking voltage, current, resistance or power :                                                                                                                                                                           |            |
| 9030.3100       | - - Multimeters without a recording device                                                                                                                                                                                                                                     | 5          |
| 9030.3200       | - - Multimeters with a recording device                                                                                                                                                                                                                                        | 5          |
|                 | - - Other, without a recording device:                                                                                                                                                                                                                                         |            |
| 9030.3310       | - - - Battery meters for agricultural tractors of sub - heading 8701.9020                                                                                                                                                                                                      | 35         |

| PCT CODE  | DESCRIPTION                                                                                                                                                                      | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                              | (3) |
| 9030.3320 | - - - Other for motor cars and vehicles                                                                                                                                          | 35  |
| 9030.3330 | - - - Ampere-meter                                                                                                                                                               | 5   |
| 9030.3390 | - - - Other                                                                                                                                                                      | 5   |
| 9030.3900 | - - Other, with a recording device                                                                                                                                               | 5   |
| 9030.4000 | -Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) | 5   |
|           | -Other instruments and apparatus:                                                                                                                                                |     |
| 9030.8200 | - - For measuring or checking semiconductor wafers or devices                                                                                                                    | 5   |
| 9030.8400 | - - Other, with a recording device                                                                                                                                               | 5   |
| 9030.8900 | - - Other                                                                                                                                                                        | 5   |
| 9030.9000 | -Parts and accessories                                                                                                                                                           | 5   |
| 90.31     | <b>Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.</b>                                      |     |
| 9031.1000 | -Machines for balancing mechanical parts                                                                                                                                         | 5   |
| 9031.2000 | -Test benches                                                                                                                                                                    | 5   |
|           | -Other optical instruments and appliances:                                                                                                                                       |     |
| 9031.4100 | - - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices                                          | 5   |
| 9031.4900 | - - Other                                                                                                                                                                        | 5   |
| 9031.8000 | -Other instruments, appliances and machines                                                                                                                                      | 5   |
| 9031.9000 | -Parts and accessories                                                                                                                                                           | 5   |
| 90.32     | <b>Automatic regulating or controlling instruments and apparatus.</b>                                                                                                            |     |
|           | -Thermostats:                                                                                                                                                                    |     |
| 9032.1010 | - - - Of a kind used in refrigerators and air-conditioners                                                                                                                       | 5   |
| 9032.1090 | - - - Other                                                                                                                                                                      | 20  |
| 9032.2000 | -Manostats                                                                                                                                                                       | 5   |
|           | -Other instruments and apparatus:                                                                                                                                                |     |
| 9032.8100 | - - Hydraulic or pneumatic                                                                                                                                                       | 5   |
|           | - - Other:                                                                                                                                                                       |     |
| 9032.8910 | - - - Temperature control switches for vehicles of sub - heading 8703.2115                                                                                                       | 35  |
| 9032.8920 | - - - Other for motor cars and vehicles                                                                                                                                          | 35  |
| 9032.8990 | - - - Other                                                                                                                                                                      | 5   |
| 9032.9000 | -Parts and accessories                                                                                                                                                           | 5   |
| 90.33     | <b>Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.</b>                             |     |
| 9033.0010 | - - - Of hearings aids                                                                                                                                                           | 5   |
| 9033.0020 | - - - Pacing wire                                                                                                                                                                | 5   |
| 9033.0090 | - - - Other                                                                                                                                                                      | 15  |
| 91.01     | <b>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.</b>                                |     |
|           | -Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:                                                                                       |     |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                    | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                            | (3) |
| 9101.1100 | -- With mechanical display only                                                                                                                                                                                                | 5   |
| 9101.1900 | -- Other                                                                                                                                                                                                                       | 5   |
|           | -Other wrist-watches, whether or not incorporating a stop-watch facility:                                                                                                                                                      |     |
| 9101.2100 | -- With automatic winding                                                                                                                                                                                                      | 5   |
| 9101.2900 | -- Other                                                                                                                                                                                                                       | 5   |
|           | -Other:                                                                                                                                                                                                                        |     |
| 9101.9100 | -- Electrically operated                                                                                                                                                                                                       | 5   |
| 9101.9900 | -- Other                                                                                                                                                                                                                       | 5   |
| 91.02     | <b>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.</b>                                                                                                             |     |
|           | -Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:                                                                                                                                     |     |
| 9102.1100 | -- With mechanical display only                                                                                                                                                                                                | 5   |
| 9102.1200 | -- With opto-electronic display only                                                                                                                                                                                           | 5   |
| 9102.1900 | -- Other                                                                                                                                                                                                                       | 5   |
|           | -Other wrist-watches, whether or not incorporating a stop-watch facility:                                                                                                                                                      |     |
| 9102.2100 | -- With automatic winding                                                                                                                                                                                                      | 5   |
| 9102.2900 | -- Other                                                                                                                                                                                                                       | 5   |
|           | -Other:                                                                                                                                                                                                                        |     |
| 9102.9100 | -- Electrically operated                                                                                                                                                                                                       | 5   |
| 9102.9900 | -- Other                                                                                                                                                                                                                       | 5   |
| 91.03     | <b>Clocks with watch movements, excluding clocks of heading 91.04.</b>                                                                                                                                                         |     |
| 9103.1000 | -Electrically-operated                                                                                                                                                                                                         | 10  |
| 9103.9000 | -Other                                                                                                                                                                                                                         | 10  |
| 91.04     | <b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.</b>                                                                                                                     |     |
| 9104.0010 | --- For aircraft and spacecraft                                                                                                                                                                                                | 5   |
| 9104.0020 | --- For vehicles of sub-heading 8703.3223 and 8704.2190                                                                                                                                                                        | 35  |
| 9104.0030 | --- Other for motor cars and vehicles                                                                                                                                                                                          | 35  |
| 9104.0090 | --- Other                                                                                                                                                                                                                      | 10  |
| 91.05     | <b>Other clocks.</b>                                                                                                                                                                                                           |     |
|           | -Alarm clocks:                                                                                                                                                                                                                 |     |
| 9105.1100 | -- Electrically operated                                                                                                                                                                                                       | 20  |
| 9105.1900 | -- Other                                                                                                                                                                                                                       | 20  |
|           | -Wall clocks:                                                                                                                                                                                                                  |     |
| 9105.2100 | -- Electrically operated                                                                                                                                                                                                       | 20  |
| 9105.2900 | -- Other                                                                                                                                                                                                                       | 20  |
|           | -Other:                                                                                                                                                                                                                        |     |
| 9105.9100 | -- Electrically operated                                                                                                                                                                                                       | 20  |
| 9105.9900 | -- Other                                                                                                                                                                                                                       | 20  |
| 91.06     | <b>Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).</b> |     |
|           | -Time-registers, time-recorders:                                                                                                                                                                                               |     |
| 9106.1010 | --- Hour meters / tractor meters for agricultural tractors of sub-heading 8701.9020                                                                                                                                            | 35  |

| PCT CODE  | DESCRIPTION                                                                                                                                                         | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                 | (3) |
| 9106.1020 | - - - Other for motor cars and vehicles                                                                                                                             | 35  |
| 9106.1090 | - - - Other                                                                                                                                                         | 5   |
| 9106.9000 | -Other                                                                                                                                                              | 5   |
| 9107.0000 | Time switches with clock or watch movement or with synchronous motor.                                                                                               | 5   |
| 91.08     | Watch movements, complete and assembled.                                                                                                                            |     |
|           | -Electrically operated:                                                                                                                                             |     |
| 9108.1100 | - - With mechanical display only or with a device to which a mechanical display can be incorporated                                                                 | 10  |
| 9108.1200 | - - With opto-electronic display only                                                                                                                               | 10  |
| 9108.1900 | - - Other                                                                                                                                                           | 10  |
| 9108.2000 | -With automatic winding                                                                                                                                             | 10  |
| 9108.9000 | -Other                                                                                                                                                              | 10  |
| 91.09     | Clock movements, complete and assembled.                                                                                                                            |     |
|           | -Electrically operated:                                                                                                                                             |     |
| 9109.1100 | - - Of alarm clocks                                                                                                                                                 | 10  |
| 9109.1900 | - - Other                                                                                                                                                           | 10  |
| 9109.9000 | -Other                                                                                                                                                              | 10  |
| 91.10     | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements. |     |
|           | -Of watches:                                                                                                                                                        |     |
| 9110.1100 | - - Complete movements, unassembled or partly assembled (movement sets)                                                                                             | 5   |
| 9110.1200 | - - Incomplete movements, assembled                                                                                                                                 | 5   |
| 9110.1900 | - - Rough movements                                                                                                                                                 | 5   |
| 9110.9000 | -Other                                                                                                                                                              | 5   |
| 91.11     | Watch cases and parts thereof.                                                                                                                                      |     |
| 9111.1000 | -Cases of precious metal or of metal clad with precious metal                                                                                                       | 5   |
| 9111.2000 | -Cases of base metal, whether or not gold- or silver-plated                                                                                                         | 5   |
| 9111.8000 | -Other cases                                                                                                                                                        | 5   |
| 9111.9000 | -Parts                                                                                                                                                              | 5   |
| 91.12     | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.                                                                         |     |
| 9112.2000 | -Cases                                                                                                                                                              | 5   |
| 9112.9000 | -Parts                                                                                                                                                              | 5   |
| 91.13     | Watch straps, watch bands and watch bracelets, and parts thereof.                                                                                                   |     |
| 9113.1000 | -Of precious metal or of metal clad with precious metal                                                                                                             | 5   |
| 9113.2000 | -Of base metal, whether or not gold- or silver-plated                                                                                                               | 5   |
| 9113.9000 | -Other                                                                                                                                                              | 5   |
| 91.14     | Other clock or watch parts.                                                                                                                                         |     |
| 9114.1000 | -Springs, including hair-springs                                                                                                                                    | 5   |
| 9114.2000 | -Jewels                                                                                                                                                             | 5   |
| 9114.3000 | -Dials                                                                                                                                                              | 5   |
| 9114.4000 | -Plates and bridges                                                                                                                                                 | 5   |
| 9114.9000 | -Other                                                                                                                                                              | 5   |
| 92.01     | Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.                                                                           |     |
| 9201.1000 | -Upright pianos                                                                                                                                                     | 10  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                               | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                       | (3) |
| 9201.2000 | -Grand pianos                                                                                                                                                                                                                                                                             | 10  |
| 9201.9000 | -Other                                                                                                                                                                                                                                                                                    | 10  |
| 92.02     | Other string musical instruments (for example, guitars, violins, harps).                                                                                                                                                                                                                  |     |
| 9202.1000 | -Played with a bow                                                                                                                                                                                                                                                                        | 10  |
| 9202.9000 | -Other                                                                                                                                                                                                                                                                                    | 10  |
| [92.03]   |                                                                                                                                                                                                                                                                                           |     |
| [92.04]   |                                                                                                                                                                                                                                                                                           |     |
| 92.05     | Other wind musical instruments (for example, clarinets, trumpets, bagpipes).                                                                                                                                                                                                              |     |
| 9205.1000 | -Brass-wind instruments                                                                                                                                                                                                                                                                   | 10  |
| 9205.9000 | -Other                                                                                                                                                                                                                                                                                    | 10  |
| 9206.0000 | Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).                                                                                                                                                                                             | 10  |
| 92.07     | Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).                                                                                                                                                       |     |
| 9207.1000 | -Keyboard instruments, other than accordions                                                                                                                                                                                                                                              | 10  |
| 9207.9000 | -Other                                                                                                                                                                                                                                                                                    | 10  |
| 92.08     | Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments. |     |
| 9208.1000 | -Musical boxes                                                                                                                                                                                                                                                                            | 10  |
| 9208.9000 | -Other                                                                                                                                                                                                                                                                                    | 10  |
| 92.09     | Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.                                                                         |     |
| 9209.3000 | -Musical instruments strings                                                                                                                                                                                                                                                              | 10  |
|           | -Other:                                                                                                                                                                                                                                                                                   |     |
| 9209.9100 | - - Parts and accessories for pianos                                                                                                                                                                                                                                                      | 10  |
| 9209.9200 | - - Parts and accessories for the musical instruments of heading 92.02                                                                                                                                                                                                                    | 10  |
| 9209.9400 | - - Parts and accessories for the musical instruments of heading 92.07                                                                                                                                                                                                                    | 10  |
| 9209.9900 | - - Other                                                                                                                                                                                                                                                                                 | 10  |
| 93.01     | Military weapons, other than revolvers, pistols and the arms of heading 93.07.                                                                                                                                                                                                            |     |
|           | -Artillery weapons (for example, guns, howitzers and mortars) :                                                                                                                                                                                                                           |     |
| 9301.1100 | - - Self-propelled                                                                                                                                                                                                                                                                        | 15  |
| 9301.1900 | - - Other                                                                                                                                                                                                                                                                                 | 15  |
| 9301.2000 | -Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors                                                                                                                                                                                                | 15  |
|           | -Other:                                                                                                                                                                                                                                                                                   |     |
| 9301.9010 | - - - Fully automatic shotguns                                                                                                                                                                                                                                                            | 15  |
|           | - - - Rifles:                                                                                                                                                                                                                                                                             |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                            | CB% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                    | (3) |
| 9301.9021 | --- Bolt action                                                                                                                                                                                                                                                                                                                        | 15  |
| 9301.9022 | ---- Semi-automatic                                                                                                                                                                                                                                                                                                                    | 15  |
| 9301.9023 | ---- fully automatic                                                                                                                                                                                                                                                                                                                   | 15  |
| 9301.9029 | ---- Other                                                                                                                                                                                                                                                                                                                             | 15  |
| 9301.9030 | --- Machine-guns                                                                                                                                                                                                                                                                                                                       | 15  |
|           | --- Sub-machine-guns:                                                                                                                                                                                                                                                                                                                  |     |
| 9301.9041 | ---- Fully automatic pistols                                                                                                                                                                                                                                                                                                           | 15  |
| 9301.9049 | ---- Other                                                                                                                                                                                                                                                                                                                             | 15  |
| 9301.9090 | --- Other                                                                                                                                                                                                                                                                                                                              | 15  |
| 93.02     | Revolvers and pistols, other than those of heading 93.03 or 93.04.                                                                                                                                                                                                                                                                     |     |
|           | --- Of prohibited bore and of calibres higher than 0.32:                                                                                                                                                                                                                                                                               |     |
| 9302.0011 | --- Revolvers                                                                                                                                                                                                                                                                                                                          | 15  |
| 9302.0012 | --- Pistols, single barrel, semi-automatic or otherwise                                                                                                                                                                                                                                                                                | 15  |
| 9302.0013 | --- Pistols, multiple barrel                                                                                                                                                                                                                                                                                                           | 15  |
| 9302.0019 | --- Other                                                                                                                                                                                                                                                                                                                              | 15  |
|           | --- Other:                                                                                                                                                                                                                                                                                                                             |     |
| 9302.0091 | ---- Revolvers                                                                                                                                                                                                                                                                                                                         | 25  |
| 9302.0092 | ---- Pistols, single barrel, semi-automatic or otherwise                                                                                                                                                                                                                                                                               | 35  |
| 9302.0093 | ---- Pistols, multiple barrel                                                                                                                                                                                                                                                                                                          | 35  |
| 9302.0099 | ---- Other                                                                                                                                                                                                                                                                                                                             | 35  |
| 93.03     | Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns). |     |
| 9303.1000 | -Muzzle-loading firearms                                                                                                                                                                                                                                                                                                               | 35  |
|           | -Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:                                                                                                                                                                                                                                            |     |
|           | --- Shotguns, single barrel                                                                                                                                                                                                                                                                                                            |     |
| 9303.2011 | ---- Pump-action                                                                                                                                                                                                                                                                                                                       | 35  |
| 9303.2012 | ---- Semi-automatic                                                                                                                                                                                                                                                                                                                    | 35  |
| 9303.2019 | ---- Other                                                                                                                                                                                                                                                                                                                             | 35  |
| 9303.2020 | --- Shotguns, multiple barrel, including combination guns                                                                                                                                                                                                                                                                              | 35  |
| 9303.2090 | --- Other                                                                                                                                                                                                                                                                                                                              | 35  |
|           | -Other sporting, hunting or target-shooting rifles:                                                                                                                                                                                                                                                                                    |     |
| 9303.3010 | --- Single-shot                                                                                                                                                                                                                                                                                                                        | 35  |
| 9303.3020 | --- Semi-automatic                                                                                                                                                                                                                                                                                                                     | 35  |
| 9303.3090 | --- Other                                                                                                                                                                                                                                                                                                                              | 35  |
| 9303.9000 | -Other                                                                                                                                                                                                                                                                                                                                 | 35  |
| 9304.0000 | Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.                                                                                                                                                                                                                           | 30  |
| 93.05     | Parts and accessories of articles of headings 93.01 to 93.04.                                                                                                                                                                                                                                                                          |     |
|           | -Of revolvers or pistols:                                                                                                                                                                                                                                                                                                              |     |
| 9305.1010 | --- Firing mechanisms                                                                                                                                                                                                                                                                                                                  | 25  |
| 9305.1020 | --- Frames and receivers; barrels; Pistons; locking lugs and gas buffers; Magazines and parts thereof; Silencers(sound moderators) and parts thereof; Butts; grips and plates                                                                                                                                                          | 25  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                              | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                      | (3) |
| 9305.1030 | --- Slide (for pistols) and cylinders (for revolvers)                                                                                                                                                    | 25  |
| 9305.1090 | --- Other                                                                                                                                                                                                | 25  |
|           | -Of shotguns or rifles of heading 93.03:                                                                                                                                                                 |     |
| 9305.2100 | -- Shotgun barrels                                                                                                                                                                                       | 25  |
|           | -- Other:                                                                                                                                                                                                |     |
| 9305.2910 | --- Firing mechanisms                                                                                                                                                                                    | 25  |
| 9305.2920 | --- Frames and receivers, Rifle barrels, Pistons, locking lugs and gas buffers, Magazines and parts thereof, Silencers(sound moderators) and parts thereof, Flash eliminators and parts thereof          | 25  |
| 9305.2930 | --- Breeches, bolts (gunlocks) and bolt carriers                                                                                                                                                         | 25  |
| 9305.2990 | --- Other                                                                                                                                                                                                | 25  |
|           | -Other:                                                                                                                                                                                                  |     |
|           | -- Of military weapons of heading 93.01:                                                                                                                                                                 |     |
| 9305.9111 | ---- Firing mechanisms                                                                                                                                                                                   | 15  |
| 9305.9112 | ---- Frames and receivers, Barrels, Pistons, locking lugs and gas buffers, Magazines and parts thereof, Silencers(sound moderators) and parts thereof, Flash eliminators and parts thereof.              | 15  |
| 9305.9113 | ---- Breeches, bolts (gunlocks) and bolt carriers                                                                                                                                                        | 15  |
| 9305.9119 | ---- -Other                                                                                                                                                                                              | 15  |
| 9305.9190 | --- Other                                                                                                                                                                                                | 15  |
| 9305.9900 | -- Other                                                                                                                                                                                                 | 15  |
| 93.06     | <b>Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.</b> |     |
|           | -Shotgun cartridges and parts thereof; air gun pellets:                                                                                                                                                  |     |
| 9306.2100 | -- Cartridges                                                                                                                                                                                            | 35  |
| 9306.2900 | -- Other                                                                                                                                                                                                 | 35  |
|           | -Other cartridges and parts thereof:                                                                                                                                                                     |     |
| 9306.3010 | --- Cartridges for riveting or similar tools or for captive-bolt human killers and parts thereof                                                                                                         | 30  |
| 9306.3090 | --- Other                                                                                                                                                                                                | 35  |
| 9306.9000 | -Other                                                                                                                                                                                                   | 30  |
| 9307.0000 | <b>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.</b>                                                                                        | 25  |
| 94.01     | <b>Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.</b>                                                                                               |     |
| 9401.1000 | -Seats of a kind used for aircraft                                                                                                                                                                       | 5   |
|           | -Seats of a kind used for motor vehicles:                                                                                                                                                                |     |
| 9401.2010 | --- For motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3223, 8703.3225, 8704.2190 and 8704.3190                                                           | 35  |
| 9401.2020 | --- For vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390                                                         | 35  |
| 9401.2090 | --- Other                                                                                                                                                                                                | 35  |
| 9401.3000 | -Swivel seats with variable height adjustment                                                                                                                                                            | 25  |

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| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                                                                                                                                       | CD%<br>(3) |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 9401.4000       | -Seats other than garden seats or camping equipment, convertible into beds                                                                                                                                                                                                                               | 25         |
|                 | - Seats of cane, osier, bamboo or similar materials :                                                                                                                                                                                                                                                    |            |
| 9401.5100       | -- Of bamboo or rattan                                                                                                                                                                                                                                                                                   | 25         |
| 9401.5900       | -- Other                                                                                                                                                                                                                                                                                                 | 25         |
|                 | -Other seats, with wooden frames:                                                                                                                                                                                                                                                                        |            |
| 9401.6100       | -- Upholstered                                                                                                                                                                                                                                                                                           | 25         |
| 9401.6900       | -- Other                                                                                                                                                                                                                                                                                                 | 25         |
|                 | -Other seats, with metal frames:                                                                                                                                                                                                                                                                         |            |
| 9401.7100       | -- Upholstered                                                                                                                                                                                                                                                                                           | 25         |
| 9401.7900       | -- Other                                                                                                                                                                                                                                                                                                 | 25         |
| 9401.8000       | -Other seats                                                                                                                                                                                                                                                                                             | 25         |
|                 | -Parts:                                                                                                                                                                                                                                                                                                  |            |
| 9401.9010       | --- Seat parts made of foam, head/arm rests and seat frames for motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3223, 8703.3225, 8704.2190 and 8704.3190                                                                                                   | 35         |
| 9401.9020       | --- Seat parts made of foam, head/ arm rests and seat frames for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390                                                                                                | 35         |
| 9401.9030       | --- Other for motor cars and vehicles                                                                                                                                                                                                                                                                    | 35         |
| 9401.9090       | --- Other                                                                                                                                                                                                                                                                                                | 25         |
| 94.02           | Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles. |            |
|                 | -Dentists', barbers' or similar chairs and parts thereof:                                                                                                                                                                                                                                                |            |
| 9402.1010       | --- Dentists' chairs                                                                                                                                                                                                                                                                                     | 10         |
| 9402.1090       | --- Other                                                                                                                                                                                                                                                                                                | 25         |
|                 | -Other:                                                                                                                                                                                                                                                                                                  |            |
| 9402.9010       | --- Operating tables                                                                                                                                                                                                                                                                                     | 10         |
| 9402.9020       | --- Hospital beds with mechanical fittings                                                                                                                                                                                                                                                               | 25         |
| 9402.9090       | --- Other                                                                                                                                                                                                                                                                                                | 25         |
| 94.03           | Other furniture and parts thereof.                                                                                                                                                                                                                                                                       |            |
| 9403.1000       | -Metal furniture of a kind used in offices                                                                                                                                                                                                                                                               | 35         |
| 9403.2000       | -Other metal furniture                                                                                                                                                                                                                                                                                   | 35         |
| 9403.3000       | -Wooden furniture of a kind used in offices                                                                                                                                                                                                                                                              | 35         |
| 9403.4000       | -Wooden furniture of a kind used in the kitchen                                                                                                                                                                                                                                                          | 35         |
|                 | -Wooden furniture of a kind used in the bedroom:                                                                                                                                                                                                                                                         |            |
| 9403.5010       | --- Wooden cabinets                                                                                                                                                                                                                                                                                      | 35         |
| 9403.5020       | --- Wooden beds                                                                                                                                                                                                                                                                                          | 35         |
| 9403.5030       | --- Other                                                                                                                                                                                                                                                                                                | 35         |
| 9403.6000       | -Other wooden furniture                                                                                                                                                                                                                                                                                  | 35         |
| 9403.7000       | -Furniture of plastics                                                                                                                                                                                                                                                                                   | 35         |
|                 | - Furniture of other materials, including cane, osier, bamboo or similar materials :                                                                                                                                                                                                                     |            |
| 9403.8100       | -- Of bamboo or rattan                                                                                                                                                                                                                                                                                   | 35         |
| 9403.8900       | -- Other                                                                                                                                                                                                                                                                                                 | 35         |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                               | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                       | (3) |
| 9403.9000 | -Parts                                                                                                                                                                                                                                                                                    | 35  |
| 94.04     | <b>Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.</b>        |     |
| 9404.1000 | -Mattress supports                                                                                                                                                                                                                                                                        | 25  |
|           | -Mattresses:                                                                                                                                                                                                                                                                              |     |
| 9404.2100 | -- Of cellular rubber or plastics, whether or not covered                                                                                                                                                                                                                                 | 25  |
| 9404.2900 | -- Of other materials                                                                                                                                                                                                                                                                     | 25  |
| 9404.3000 | -Sleeping bags                                                                                                                                                                                                                                                                            | 20  |
| 9404.9000 | -Other                                                                                                                                                                                                                                                                                    | 25  |
| 94.05     | <b>Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.</b> |     |
|           | -Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:                                                                                                                                       |     |
| 9405.1010 | --- Chandeliers                                                                                                                                                                                                                                                                           | 35  |
| 9405.1020 | --- Fitting of base metal for fluorescent tubes                                                                                                                                                                                                                                           | 25  |
| 9405.1090 | --- Other                                                                                                                                                                                                                                                                                 | 35  |
| 9405.2000 | -Electric table, desk, bedside or floor-standing lamps                                                                                                                                                                                                                                    | 35  |
| 9405.3000 | -Lighting sets of a kind used for Christmas trees                                                                                                                                                                                                                                         | 35  |
|           | -Other electric lamps and lighting fittings:                                                                                                                                                                                                                                              |     |
| 9405.4010 | --- Lighting system of a kind used for film shootings                                                                                                                                                                                                                                     | 5   |
| 9405.4090 | --- Other                                                                                                                                                                                                                                                                                 | 35  |
| 9405.5000 | -Non-electric lamps and lighting fittings                                                                                                                                                                                                                                                 | 35  |
| 9405.6000 | -Illuminated signs, illuminated name-plates and the like                                                                                                                                                                                                                                  | 35  |
|           | -Parts:                                                                                                                                                                                                                                                                                   |     |
|           | -- Of glass:                                                                                                                                                                                                                                                                              |     |
| 9405.9110 | --- Of chandelier                                                                                                                                                                                                                                                                         | 10  |
| 9405.9190 | --- Other                                                                                                                                                                                                                                                                                 | 25  |
| 9405.9200 | -- Of plastics                                                                                                                                                                                                                                                                            | 25  |
| 9405.9900 | -- Other                                                                                                                                                                                                                                                                                  | 25  |
| 94.06     | <b>Prefabricated buildings.</b>                                                                                                                                                                                                                                                           |     |
| 9406.0010 | --- Green houses                                                                                                                                                                                                                                                                          | 25  |
| 9406.0020 | --- Dairy, live stock and poultry sheds                                                                                                                                                                                                                                                   | 25  |
| 9406.0030 | --- Silos                                                                                                                                                                                                                                                                                 | 25  |
| 9406.0040 | --- For cold storage                                                                                                                                                                                                                                                                      | 25  |
| 9406.0090 | --- Other                                                                                                                                                                                                                                                                                 | 25  |
| [95.01]   |                                                                                                                                                                                                                                                                                           |     |
| [95.02]   |                                                                                                                                                                                                                                                                                           |     |
| 95.03     | <b>Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.</b>                                                                                |     |
| 9503.0010 | --- Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.                                                                                                                                                                      | 25  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                         | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                 | (3) |
| 9503.0020 | --- Garments and accessories therefor, footwear and headgear                                                                                                                                                                        | 10  |
| 9503.0030 | --- Aero models                                                                                                                                                                                                                     | 5   |
| 9503.0040 | --- Parts, accessories, sub-assemblies, mechanical or electrical movements                                                                                                                                                          | 10  |
| 9503.0090 | --- Other                                                                                                                                                                                                                           | 25  |
| 95.04     | <b>Articles for funfair, table or parlour games, including pinball machines, billiards, special tables for casino games and automatic bowling alley equipment.</b>                                                                  |     |
| 9504.1000 | -Video games of a kind used with a television receiver                                                                                                                                                                              | 25  |
| 9504.2000 | - Articles and accessories for billiards of all kinds                                                                                                                                                                               | 20  |
| 9504.3000 | - Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment                                                                                                    | 25  |
| 9504.4000 | -Playing cards                                                                                                                                                                                                                      | 25  |
|           | -Other:                                                                                                                                                                                                                             |     |
| 9504.9010 | --- Dice cups                                                                                                                                                                                                                       | 25  |
| 9504.9090 | --- Other                                                                                                                                                                                                                           | 25  |
| 95.05     | <b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.</b>                                                                                                                             |     |
| 9505.1000 | -Articles for Christmas festivities                                                                                                                                                                                                 | 25  |
| 9505.9000 | -Other                                                                                                                                                                                                                              | 25  |
| 95.06     | <b>Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.</b> |     |
|           | -Snow-skis and other snow-ski equipment:                                                                                                                                                                                            |     |
| 9506.1100 | -- Skis                                                                                                                                                                                                                             | 10  |
| 9506.1200 | -- Ski-fastenings (ski-bindings)                                                                                                                                                                                                    | 10  |
| 9506.1900 | -- Other                                                                                                                                                                                                                            | 10  |
|           | -Water-skis, surf-boards, sailboards and other water-sport equipment:                                                                                                                                                               |     |
| 9506.2100 | -- Sailboards                                                                                                                                                                                                                       | 10  |
| 9506.2900 | -- Other                                                                                                                                                                                                                            | 10  |
|           | -Golf clubs and other golf equipment:                                                                                                                                                                                               |     |
| 9506.3100 | -- Clubs, complete                                                                                                                                                                                                                  | 10  |
| 9506.3200 | -- Balls                                                                                                                                                                                                                            | 10  |
| 9506.3900 | -- Other                                                                                                                                                                                                                            | 10  |
| 9506.4000 | -Articles and equipment for table-tennis                                                                                                                                                                                            | 20  |
|           | -Tennis, badminton or similar rackets, whether or not strung:                                                                                                                                                                       |     |
| 9506.5100 | -- Lawn-tennis rackets, whether or not strung                                                                                                                                                                                       | 25  |
|           | -- Other:                                                                                                                                                                                                                           |     |
| 9506.5910 | --- Badminton rackets                                                                                                                                                                                                               | 25  |
| 9506.5920 | --- Squash rackets                                                                                                                                                                                                                  | 25  |
| 9506.5990 | --- Other                                                                                                                                                                                                                           | 25  |
|           | -Balls, other than golf balls and table-tennis balls:                                                                                                                                                                               |     |
| 9506.6100 | -- Lawn-tennis balls                                                                                                                                                                                                                | 20  |
|           | -- Inflatable:                                                                                                                                                                                                                      |     |
| 9506.6210 | --- Footballs, soccer balls                                                                                                                                                                                                         | 20  |
| 9506.6220 | --- Footballs, Other than leather                                                                                                                                                                                                   | 20  |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                        | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                | (3) |
| 9506.6290 | --- Other                                                                                                                                                                                                          | 20  |
|           | -- Other:                                                                                                                                                                                                          |     |
| 9506.6910 | --- Cricket balls                                                                                                                                                                                                  | 20  |
| 9506.6920 | --- Hockey balls                                                                                                                                                                                                   | 20  |
| 9506.6930 | --- Polo balls                                                                                                                                                                                                     | 20  |
| 9506.6940 | --- Squash balls                                                                                                                                                                                                   | 20  |
| 9506.6950 | --- Tennis balls                                                                                                                                                                                                   | 20  |
| 9506.6960 | --- Table tennis balls                                                                                                                                                                                             | 20  |
| 9506.6970 | --- Punching balls                                                                                                                                                                                                 | 20  |
| 9506.6980 | --- Badminton shuttle cocks                                                                                                                                                                                        | 20  |
|           | --- Other:                                                                                                                                                                                                         |     |
| 9506.6991 | ---- Volley balls                                                                                                                                                                                                  | 20  |
| 9506.6992 | ---- Basket balls                                                                                                                                                                                                  | 20  |
| 9506.6993 | ---- Net balls                                                                                                                                                                                                     | 20  |
| 9506.6994 | ---- Hand balls                                                                                                                                                                                                    | 20  |
| 9506.6995 | ---- Rugby balls                                                                                                                                                                                                   | 20  |
| 9506.6999 | ---- Other                                                                                                                                                                                                         | 20  |
| 9506.7000 | -Ice skates and roller skates, including skating boots with skates attached                                                                                                                                        | 10  |
|           | -Other:                                                                                                                                                                                                            |     |
| 9506.9100 | -- Articles and equipment for general physical exercise, gymnastics or athletics                                                                                                                                   | 10  |
|           | -- Other:                                                                                                                                                                                                          |     |
|           | --- Bladders and covers of inflatable balls:                                                                                                                                                                       |     |
| 9506.9911 | ---- Football cover                                                                                                                                                                                                | 10  |
| 9506.9912 | ---- Football bladder                                                                                                                                                                                              | 10  |
| 9506.9913 | ---- Volley ball cover                                                                                                                                                                                             | 10  |
| 9506.9914 | ---- Basket ball cover                                                                                                                                                                                             | 10  |
| 9506.9915 | ---- Net ball cover                                                                                                                                                                                                | 10  |
| 9506.9916 | ---- Hand ball cover                                                                                                                                                                                               | 10  |
| 9506.9917 | ---- Rugby ball cover                                                                                                                                                                                              | 10  |
| 9506.9919 | ---- Other                                                                                                                                                                                                         | 10  |
| 9506.9920 | --- Cricket bats                                                                                                                                                                                                   | 20  |
| 9506.9930 | --- Cricket wickets                                                                                                                                                                                                | 20  |
| 9506.9940 | --- Cricket pads                                                                                                                                                                                                   | 20  |
| 9506.9950 | --- Cricket sets                                                                                                                                                                                                   | 20  |
| 9506.9960 | --- Hockey sticks                                                                                                                                                                                                  | 20  |
| 9506.9970 | --- Polo sticks                                                                                                                                                                                                    | 20  |
| 9506.9990 | --- Other                                                                                                                                                                                                          | 20  |
| 95.07     | Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites. |     |
| 9507.1000 | -Fishing rods                                                                                                                                                                                                      | 10  |
| 9507.2000 | -Fish-hooks, whether or not snelled                                                                                                                                                                                | 10  |
| 9507.3000 | -Fishing reels                                                                                                                                                                                                     | 10  |
| 9507.9000 | -Other                                                                                                                                                                                                             | 10  |
| 95.08     | Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.                                                                       |     |
| 9508.1000 | -Travelling circuses and travelling menageries                                                                                                                                                                     | 10  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                        | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                | (3) |
| 9508.9000 | -Other                                                                                                                                                                                                                                                                                                                                                             | 10  |
| 96.01     | Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).                                                                                                                                                                            |     |
| 9601.1000 | -Worked ivory and articles of ivory                                                                                                                                                                                                                                                                                                                                | 20  |
|           | -Other:                                                                                                                                                                                                                                                                                                                                                            |     |
| 9601.9010 | - - - Worked tortoise-shell                                                                                                                                                                                                                                                                                                                                        | 20  |
| 9601.9090 | - - - Other                                                                                                                                                                                                                                                                                                                                                        | 20  |
| 96.02     | Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin. |     |
| 9602.0010 | - - - Gelatine capsules                                                                                                                                                                                                                                                                                                                                            | 20  |
| 9602.0090 | - - - Other                                                                                                                                                                                                                                                                                                                                                        | 20  |
| 96.03     | Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).                                                                 |     |
| 9603.1000 | -Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles                                                                                                                                                                                                                                                      | 25  |
|           | -Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:                                                                                                                                                                              |     |
| 9603.2100 | - - Tooth brushes, including dental-plate brushes                                                                                                                                                                                                                                                                                                                  | 25  |
| 9603.2900 | - - Other                                                                                                                                                                                                                                                                                                                                                          | 25  |
| 9603.3000 | -Artists' brushes, writing brushes and similar brushes for the application of cosmetics                                                                                                                                                                                                                                                                            | 25  |
| 9603.4000 | -Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603.30); paint pads and rollers                                                                                                                                                                                                                                                  | 25  |
| 9603.5000 | -Other brushes constituting parts of machines, appliances or vehicles                                                                                                                                                                                                                                                                                              | 25  |
| 9603.9000 | -Other                                                                                                                                                                                                                                                                                                                                                             | 25  |
| 9604.0000 | Hand sleeves and hand riddles.                                                                                                                                                                                                                                                                                                                                     | 25  |
| 9605.0000 | Travel sets for personal toilet, sewing or shoe or clothes cleaning.                                                                                                                                                                                                                                                                                               | 25  |
| 96.06     | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.                                                                                                                                                                                                                                          |     |
| 9606.1000 | -Press-fasteners, snap-fasteners and press-studs and parts therefor                                                                                                                                                                                                                                                                                                | 25  |
|           | -Buttons:                                                                                                                                                                                                                                                                                                                                                          |     |
| 9606.2100 | - - Of plastics, not covered with textile material                                                                                                                                                                                                                                                                                                                 | 25  |
| 9606.2200 | - - Of base metal, not covered with textile material                                                                                                                                                                                                                                                                                                               | 25  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                              | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                      | (3) |
|           | -- Other:                                                                                                                                                                                                                                                                                                                |     |
| 9606.2910 | --- Studs                                                                                                                                                                                                                                                                                                                | 0   |
| 9606.2920 | --- Buttons                                                                                                                                                                                                                                                                                                              | 25  |
| 9606.2990 | --- Other                                                                                                                                                                                                                                                                                                                | 25  |
|           | -Button moulds and other parts of buttons; button blanks:                                                                                                                                                                                                                                                                |     |
| 9606.3010 | --- Button moulds and other parts of buttons                                                                                                                                                                                                                                                                             | 25  |
| 9606.3020 | --- Button blanks                                                                                                                                                                                                                                                                                                        | 25  |
| 96.07     | Slide fasteners and parts thereof:                                                                                                                                                                                                                                                                                       |     |
|           | -Slide fasteners:                                                                                                                                                                                                                                                                                                        |     |
| 9607.1100 | -- Fitted with chain scoops of base metal                                                                                                                                                                                                                                                                                | 20  |
| 9607.1900 | -- Other                                                                                                                                                                                                                                                                                                                 | 20  |
| 9607.2000 | -Parts                                                                                                                                                                                                                                                                                                                   | 20  |
| 96.08     | Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09. |     |
| 9608.1000 | -Ball point pens                                                                                                                                                                                                                                                                                                         | 25  |
| 9608.2000 | -Felt tipped and other porous-tipped pens and markers                                                                                                                                                                                                                                                                    | 25  |
|           | -Fountain pens, stylograph pens and other pens:                                                                                                                                                                                                                                                                          |     |
| 9608.3100 | -- Indian ink drawing pens                                                                                                                                                                                                                                                                                               | 20  |
| 9608.3900 | -- Other                                                                                                                                                                                                                                                                                                                 | 20  |
| 9608.4000 | -Propelling or sliding pencils                                                                                                                                                                                                                                                                                           | 20  |
| 9608.5000 | -Sets of articles from two or more of the foregoing subheadings                                                                                                                                                                                                                                                          | 20  |
| 9608.6000 | -Refills for ball point pens, comprising the ball point and ink-reservoir                                                                                                                                                                                                                                                | 20  |
|           | -Other:                                                                                                                                                                                                                                                                                                                  |     |
| 9608.9100 | -- Pen nibs and nib points                                                                                                                                                                                                                                                                                               | 20  |
|           | -- Other:                                                                                                                                                                                                                                                                                                                |     |
| 9608.9910 | --- Pen caps and clips                                                                                                                                                                                                                                                                                                   | 10  |
| 9608.9920 | --- Ball point tips                                                                                                                                                                                                                                                                                                      | 10  |
| 9608.9990 | --- Other                                                                                                                                                                                                                                                                                                                | 20  |
| 96.09     | Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.                                                                                                                                                                         |     |
| 9609.1000 | -Pencils and crayons, with leads encased in a rigid sheath                                                                                                                                                                                                                                                               | 20  |
|           | -Pencil leads, black or coloured:                                                                                                                                                                                                                                                                                        |     |
| 9609.2010 | --- Pencil leads, black                                                                                                                                                                                                                                                                                                  | 20  |
| 9609.2020 | --- Pencil kits, coloured                                                                                                                                                                                                                                                                                                | 20  |
| 9609.9000 | -Other                                                                                                                                                                                                                                                                                                                   | 20  |
| 9610.0000 | Slates and boards, with writing or drawing surfaces, whether or not framed.                                                                                                                                                                                                                                              | 20  |
| 9611.0000 | Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks, and hand printing sets incorporating such composing sticks.                                                                                    | 20  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                    | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                            | (3) |
| 96.12     | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.                           |     |
|           | -Ribbons:                                                                                                                                                                                                      |     |
| 9612.1010 | - - - For dot matrix printer                                                                                                                                                                                   | 20  |
| 9612.1090 | - - - Other                                                                                                                                                                                                    | 20  |
| 9612.2000 | -Ink-pads                                                                                                                                                                                                      | 20  |
| 96.13     | Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.                                                                                 |     |
| 9613.1000 | -Pocket lighters, gas fuelled, non-refillable                                                                                                                                                                  | 10  |
| 9613.2000 | -Pocket lighters, gas fuelled, refillable                                                                                                                                                                      | 10  |
|           | -Other lighters:                                                                                                                                                                                               |     |
| 9613.8010 | - - - Lighters used with motor cars of heading 8703                                                                                                                                                            | 35  |
| 9613.8020 | - - - Lighter for other motor cars and vehicles                                                                                                                                                                | 35  |
| 9613.8090 | - - - Other                                                                                                                                                                                                    | 20  |
| 9613.9000 | -Parts                                                                                                                                                                                                         | 5   |
| 9614.0000 | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.                                                                                                                        | 20  |
| 96.15     | Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.                                                       |     |
|           | -Combs, hair-slides and the like:                                                                                                                                                                              |     |
| 9615.1100 | - - Of hard rubber or plastics                                                                                                                                                                                 | 25  |
| 9615.1900 | - - Other                                                                                                                                                                                                      | 25  |
|           | -Other:                                                                                                                                                                                                        |     |
| 9615.9010 | - - - Hair pins                                                                                                                                                                                                | 20  |
| 9615.9020 | - - - Hair curlers and the like                                                                                                                                                                                | 20  |
| 9615.9090 | - - - Other                                                                                                                                                                                                    | 20  |
| 96.16     | Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.                                                          |     |
| 9616.1000 | -Scent sprays and similar toilet sprays, and mounts and heads therefor                                                                                                                                         | 35  |
| 9616.2000 | -Powder-puffs and pads for the application of cosmetics or toilet preparations                                                                                                                                 | 30  |
| 96.17     | Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner.                                                                                                             |     |
| 9617.0010 | - - - Vacuum flasks                                                                                                                                                                                            | 30  |
| 9617.0020 | - - - Other                                                                                                                                                                                                    | 30  |
| 9618.0000 | Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.                                                                                                    | 10  |
| 97.01     | Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques. |     |
| 9701.1000 | -Paintings, drawings and pastels                                                                                                                                                                               | 5   |
| 9701.9000 | -Other                                                                                                                                                                                                         | 5   |
| 9702.0000 | Original engravings, prints and lithographs                                                                                                                                                                    | 5   |

|           |                                                                                                                                                                            |    |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| 9703.0000 | Original sculptures and statuary, in any material.                                                                                                                         | 5  |
| 9704.0000 | Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49. 07.         | 5  |
| 9705.0000 | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest. | 5  |
| 9706.0000 | Antiques of an age exceeding one hundred years.                                                                                                                            | 10 |

## Chapter 98

## (SERVICES)

| PCT Code  | Description                                                                                      | FED                |
|-----------|--------------------------------------------------------------------------------------------------|--------------------|
| 98.01     | Services provided or rendered by hotels, restaurants, marriage halls, lawns, clubs and caterers. | 15% of the charges |
| 9801.1000 | Services provided or rendered by hotels                                                          |                    |
| 9801.2000 | Services provided or rendered by restaurants                                                     |                    |
| 9801.3000 | Services provided or rendered by marriage halls and lawns                                        |                    |
| 9801.4000 | Services provided or rendered by clubs                                                           |                    |
| 9801.5000 | Services provided or rendered by caterers, suppliers of food and drinks                          |                    |
| 9801.6000 | Ancillary services provided or rendered by hotels, restaurants, marriage halls, lawns, caterers  |                    |
| 9801.7000 | Services provided or rendered by messes and hostels                                              |                    |
| 9801.9000 | Other                                                                                            |                    |
| 98.02     | Advertisements.                                                                                  | 15% of the charges |
| 9802.1000 | Advertisement on T.V.                                                                            |                    |
| 9802.2000 | Advertisement on radio                                                                           |                    |
| 9802.3000 | Advertisement on closed circuit T.V.                                                             |                    |
| 9802.4000 | Advertisement in newspapers and periodicals                                                      |                    |
| 9802.5000 | Advertisement on cable T.V network                                                               |                    |
| 9802.9000 | Other                                                                                            |                    |
| 98.03     | Facilities for travel.                                                                           | 15% of the charges |
| 9803.1000 | Travel by air of passengers within the territorial jurisdiction of Pakistan.                     |                    |
| 9803.1100 | Travel by air of passengers embarking on international journey from Pakistan                     |                    |
| 9803.2000 | Domestic travel by train                                                                         |                    |
| 9803.2100 | International travel by train                                                                    |                    |
| 9803.9000 | Other                                                                                            |                    |
| 98.04     | Services provided or rendered for inland carriage of goods.                                      | 15% of the charges |
| 9804.1000 | Carriage of goods by air                                                                         |                    |
| 9804.2000 | Carriage of goods by train                                                                       |                    |
| 9804.9000 | Other                                                                                            |                    |

| PCT Code         | Description                                                                                                      | FED                       |
|------------------|------------------------------------------------------------------------------------------------------------------|---------------------------|
| <b>9805</b>      | <b>Services provided or rendered by persons authorized to transact business on behalf of others.</b>             | <b>15% of the charges</b> |
| 9805.1000        | Shipping agents                                                                                                  |                           |
| 9805.2000        | Stevedores                                                                                                       |                           |
| 9805.2100        | Ship management service                                                                                          |                           |
| 9805.3000        | Freight forwarding agents                                                                                        |                           |
| 9805.4000        | Customs agents                                                                                                   |                           |
| 9805.5000        | Travel agents                                                                                                    |                           |
| 9805.5100        | Tour operators                                                                                                   |                           |
| 9805.6000        | Recruiting agents                                                                                                |                           |
| 9805.7000        | Advertising agents                                                                                               |                           |
| 9805.8000        | Ship chandlers                                                                                                   |                           |
| 9805.9000        | Share transfer agent                                                                                             |                           |
| 9805.9100        | Sponsorship services                                                                                             |                           |
| 9805.9200        | Business support services                                                                                        |                           |
| 9805.9090        | Other                                                                                                            |                           |
| <b>9807.0000</b> | <b>Services provided or rendered by property developers and promoters.</b>                                       | <b>15% of the charges</b> |
| <b>9808.0000</b> | <b>Courier services.</b>                                                                                         | <b>15% of the charges</b> |
| <b>9809.0000</b> | <b>Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies.</b> | <b>15% of the charges</b> |
| <b>9810.0000</b> | <b>Services provided or rendered for personal care by beauty parlours/clinics, slimming clinics and others.</b>  | <b>15% of the charges</b> |
| <b>9811.0000</b> | <b>Services provided or rendered by laundries, dry cleaners.</b>                                                 | <b>15% of the charges</b> |
| <b>98.12</b>     | <b>Telecommunication services.</b>                                                                               | <b>15% of the charges</b> |
| 9812.1000        | Telephone services                                                                                               |                           |
| 9812.1100        | Fixed line voice telephone service                                                                               |                           |
| 9812.1200        | Wireless telephone                                                                                               |                           |
| 9812.1210        | Cellular telephone                                                                                               |                           |
| 9812.1220        | Wireless Local Loop telephone                                                                                    |                           |
| 9812.1300        | Video telephone                                                                                                  |                           |
| 9812.1400        | Payphone cards                                                                                                   |                           |
| 9812.1500        | Pre-paid calling cards                                                                                           |                           |
| 9812.1600        | Voice mail service                                                                                               |                           |
| 9812.1700        | Messaging service                                                                                                |                           |
| 9812.1710        | Short Message service (SMS)                                                                                      |                           |
| 9812.1720        | Multimedia message service (MMS)                                                                                 |                           |
| 9812.1910        | Shifting of telephone connection                                                                                 |                           |
| 9812.1920        | Installation of telephone extension                                                                              |                           |
| 9812.1930        | Provision of telephone extension                                                                                 |                           |
| 9812.1940        | Changing of telephone connection                                                                                 |                           |
| 9812.1950        | Conversion of NWD connection to non NWD or vice versa                                                            |                           |
| 9812.1960        | Cost of telephone set                                                                                            |                           |
| 9812.1970        | Restoration of telephone connection                                                                              |                           |
| 9812.1990        | Others                                                                                                           |                           |
| 9812.2000        | Bandwidth services                                                                                               |                           |
| 9812.2100        | Copper line based                                                                                                |                           |
| 9812.2200        | Fibre-optic based                                                                                                |                           |
| 9812.2300        | Co-axial cable based                                                                                             |                           |
| 9812.2400        | Microwave based                                                                                                  |                           |
| 9812.2500        | Satellite based                                                                                                  |                           |
| 9812.2900        | Others                                                                                                           |                           |

| PCT Code  | Description                                                       | FED                |
|-----------|-------------------------------------------------------------------|--------------------|
| 9812.3000 | Telegraph                                                         |                    |
| 9812.4000 | Telex                                                             |                    |
| 9812.5000 | Telefax                                                           |                    |
| 9812.5010 | Store and forward fax services                                    |                    |
| 9812.5090 | Others                                                            |                    |
| 9812.6000 | Internet services                                                 |                    |
| 9812.6100 | Internet services including e-mail services                       |                    |
| 9812.6110 | Dial-up internet services                                         |                    |
| 9812.6120 | Broadband services for DSL connection                             |                    |
| 9812.6121 | Copper line based                                                 |                    |
| 9812.6122 | Fibre-optic based                                                 |                    |
| 9812.6123 | Co-axial cable based                                              |                    |
| 9812.6124 | Wireless based                                                    |                    |
| 9812.6125 | Satellite based                                                   |                    |
| 9812.6129 | Others                                                            |                    |
| 9812.6130 | Internet/e-mail/Data/SMS/MMS services on WLL networks             | 15% of the charges |
| 9812.6140 | Internet/e-mail/Data/SMS/MMS services on cellular mobile networks |                    |
| 9812.6190 | Others                                                            |                    |
| 9812.6200 | Data Communication Network services (DCNS)                        |                    |
| 9812.6210 | Copper Line based                                                 |                    |
| 9812.6220 | Co-axial cable based                                              |                    |
| 9812.6230 | Fibre-optic based                                                 |                    |
| 9812.6240 | Wireless/Radio based                                              |                    |
| 9812.6250 | Satellite based                                                   |                    |
| 9812.6290 | Others                                                            |                    |
| 9812.6300 | Value added data services                                         |                    |
| 9812.6310 | Virtual private Network service (VPN)                             |                    |
| 9812.6320 | Digital Signature service                                         |                    |
| 9812.6390 | Others                                                            |                    |
| 9812.9000 | Audiotext services                                                |                    |
| 9812.9100 | Teletext services                                                 |                    |
| 9812.9200 | Trunk radio services                                              |                    |
| 9812.9300 | Paging services                                                   |                    |
| 9812.9400 | Voice paging services                                             |                    |
| 9812.9410 | Radio paging services                                             |                    |
| 9812.9490 | Vehicle tracking services.                                        |                    |
| 9812.9500 | Burglar alarm services.                                           |                    |
| 9812.9090 | Others                                                            |                    |

| PCT Code     | Description                                                                                                                                                                                                                                                             | FED                       |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| <b>98.13</b> | <b>Services provided or rendered by banking companies, insurance companies, cooperative financing societies, modarabas, musharikas, leasing companies, foreign exchange dealers, non-banking financial institutions and other persons dealing in any such services.</b> | <b>15% of the charges</b> |
| 9813.1000    | Services provided or rendered in respect of insurance to a policy holder by an insurer, including a reinsurer.                                                                                                                                                          |                           |
| 9813.1100    | Goods insurance                                                                                                                                                                                                                                                         |                           |
| 9813.1200    | Fire insurance                                                                                                                                                                                                                                                          |                           |
| 9813.1300    | Theft insurance                                                                                                                                                                                                                                                         |                           |
| 9813.1400    | Marine insurance                                                                                                                                                                                                                                                        |                           |
| 9813.1500    | Life insurance                                                                                                                                                                                                                                                          |                           |
| 9813.1600    | Other insurance                                                                                                                                                                                                                                                         |                           |
| 9813.2000    | Services provided or rendered in respect of advances and loans                                                                                                                                                                                                          |                           |
| 9813.3000    | Services provided or rendered in respect of leasing.                                                                                                                                                                                                                    |                           |
| 9813.3010    | Financial leasing                                                                                                                                                                                                                                                       |                           |
| 9813.3020    | Commodity or equipment leasing                                                                                                                                                                                                                                          |                           |
| 9813.3030    | Hire-purchase leasing                                                                                                                                                                                                                                                   |                           |
| 9813.3090    | Other                                                                                                                                                                                                                                                                   |                           |
| 9813.3900    | Services provided or rendered in respect of musharika financing                                                                                                                                                                                                         |                           |
| 9813.4000    | Services provided or rendered by banking companies in relation to:                                                                                                                                                                                                      |                           |
| 9813.4100    | Guarantee                                                                                                                                                                                                                                                               |                           |
| 9813.4200    | Brokerage                                                                                                                                                                                                                                                               |                           |
| 9813.4300    | Letter of credit                                                                                                                                                                                                                                                        |                           |
| 9813.4400    | Issuance of pay order and demand draft                                                                                                                                                                                                                                  |                           |
| 9813.4500    | Bill of exchange                                                                                                                                                                                                                                                        |                           |
| 9813.4600    | Transfer of money including telegraphic transfer, mail transfer and electronic transfer                                                                                                                                                                                 |                           |
| 9813.4700    | Bank guarantee                                                                                                                                                                                                                                                          | <b>15% of the charges</b> |
| 9813.4800    | Bill discounting commission                                                                                                                                                                                                                                             |                           |
| 9813.4900    | Safe deposit lockers                                                                                                                                                                                                                                                    |                           |
| 9813.4910    | Safe vaults                                                                                                                                                                                                                                                             |                           |
| 9813.5000    | Issuance, processing and operation of credit and debit cards                                                                                                                                                                                                            |                           |
| 9813.6000    | Commission and brokerage of foreign exchange dealings.                                                                                                                                                                                                                  |                           |
| 9813.7000    | Automated Teller Machine operations, maintenance and management.                                                                                                                                                                                                        |                           |
| 9813.8100    | Service provided as banker to an issue                                                                                                                                                                                                                                  |                           |
| 9813.9000    | Other<br>Service provided or rendered by a foreign exchange dealer or exchange company or money changer                                                                                                                                                                 |                           |
| <b>98.14</b> | <b>Services provided or rendered by architects, town planners, contractors, property developers or promoters, interior decorators.</b>                                                                                                                                  | <b>15% of the charges</b> |
| 9814.1000    | Architects or town planners                                                                                                                                                                                                                                             |                           |
| 9814.2000    | Contractors of building (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works (including air conditioning), horticultural works, multi-discipline works (including turn-key projects) and similar other works     |                           |
| 9814.3000    | Property developers or promoters                                                                                                                                                                                                                                        |                           |
| 9814.4000    | Landscape designers                                                                                                                                                                                                                                                     |                           |
| 9814.9000    | Other                                                                                                                                                                                                                                                                   |                           |



| PCT Code         | Description                                                                                                          | FED                       |
|------------------|----------------------------------------------------------------------------------------------------------------------|---------------------------|
| <b>98.15</b>     | <b>Services provided or rendered by professionals and consultants etc.</b>                                           | <b>15% of the charges</b> |
| 9815.1000        | Medical practitioners and consultants                                                                                |                           |
| 9815.2000        | Legal practitioners and consultants                                                                                  |                           |
| 9815.3000        | Accountants and auditors                                                                                             |                           |
| 9815.4000        | Management consultants                                                                                               |                           |
| 9815.5000        | Technical, scientific, engineering consultants                                                                       |                           |
| 9815.6000        | Software or IT based system development consultants                                                                  |                           |
| 9815.9000        | Other consultants                                                                                                    |                           |
| <b>9816.0000</b> | <b>Services provided or rendered by pathological laboratories.</b>                                                   | <b>15% of the charges</b> |
| <b>98.17</b>     | <b>Services provided or rendered by medical diagnostic laboratories including X-Rays, CT Scan, M.R. Imaging etc.</b> | <b>15% of the charges</b> |
| 9817.1000        | Scientific laboratories                                                                                              |                           |
| 9817.2000        | Mechanical laboratories                                                                                              |                           |
| 9817.3000        | Chemical laboratories                                                                                                |                           |
| 9817.4000        | Electrical or electronic laboratories                                                                                |                           |
| 9817.9000        | Other such laboratories                                                                                              |                           |
| <b>98.18</b>     | <b>Services provided or rendered by specialized agencies.</b>                                                        | <b>15% of the charges</b> |
| 9818.1000        | Security agency                                                                                                      |                           |
| 9818.2000        | Credit rating agency                                                                                                 |                           |
| 9818.3000        | Market research agency                                                                                               |                           |
| 9818.9000        | Other such agencies                                                                                                  |                           |
| <b>98.19</b>     | <b>Services provided or rendered by specified persons or businesses.</b>                                             | <b>15% of the charges</b> |
| 9819.1000        | Stockbrokers                                                                                                         |                           |
| 9819.1100        | Under writers                                                                                                        |                           |
| 9819.1200        | Indenters                                                                                                            |                           |
| 9819.1300        | Commission agents                                                                                                    |                           |
| 9819.1400        | Packers                                                                                                              |                           |
| 9819.2000        | Money exchanger                                                                                                      |                           |
| 9819.3000        | Rent a car                                                                                                           |                           |
| 9819.4000        | Prize bond dealers                                                                                                   |                           |
| 9819.5000        | Surveyors                                                                                                            |                           |
| 9819.6000        | Designers                                                                                                            |                           |
| 9819.7000        | Outdoor photographer                                                                                                 |                           |
| 9819.8000        | Art painter                                                                                                          |                           |
| 9819.9000        | Cable TV operators                                                                                                   |                           |
| 9819.9100        | Auctioneers                                                                                                          |                           |
| 9819.9200        | Public relations services                                                                                            |                           |
| 9819.9300        | Management consultants                                                                                               |                           |
| 9819.9400        | Technical testing and analysis service                                                                               |                           |
| 9819.9500        | Service provided by a registrar to an issue                                                                          |                           |
| 9819.9090        | Others                                                                                                               |                           |
| <b>98.20</b>     | <b>Services provided or rendered by specialized workshops or undertakings.</b>                                       | <b>15% of the charges</b> |
| 9820.1000        | Auto-workshops                                                                                                       |                           |
| 9820.2000        | Workshops for industrial machinery construction and earth-moving machinery or other special purpose machinery etc.   |                           |
| 9820.3000        | Workshops for electric or electronic equipments or appliances etc. including computer hardware                       |                           |
| 9820.4000        | Car washing or similar service stations.                                                                             |                           |
| 9820.9000        | Other workshops                                                                                                      |                           |

| PCT Code         | Description                                                  | FED                       |
|------------------|--------------------------------------------------------------|---------------------------|
| <b>98.21</b>     | <b>Services provided or rendered in specified fields.</b>    | <b>15% of the charges</b> |
| 9821.1000        | Healthcare centres, gyms or physical fitness centres etc.    |                           |
| 9821.2000        | Indoor sports and games centres                              |                           |
| 9821.3000        | Baby care centres                                            |                           |
| 9821.4000        | Body massage centres                                         |                           |
| 9821.5000        | Pedicure centres                                             |                           |
| 9821.9000        | Similar other centers                                        |                           |
| <b>98.22</b>     | <b>Services provided or rendered for specified purposes.</b> | <b>15% of the charges</b> |
| 9822.1000        | Fumigation services                                          |                           |
| 9822.2000        | Maintenance or cleaning services                             |                           |
| 9822.3000        | Janitorial services                                          |                           |
| 9822.4000        | Dredging or desilting services                               |                           |
| 9822.9000        | Other similar services                                       |                           |
| <b>9823.0000</b> | <b>Franchise services</b>                                    | <b>15% of the charges</b> |
| <b>9824.0000</b> | <b>Construction services</b>                                 | <b>15% of the charges</b> |

## Chapter 99

## SPECIAL CLASSIFICATION PROVISIONS

## Notes.

- The provisions of this Chapter are not subject to the rule of specificity in General Interpretative Rule 3(a) and have over-riding effect on classifications made under Chapters 1 to 97.
- Classification in Chapter 99 is subject to,-
  - determination of eight digit classification under a tariff item in chapter 1 to 97;
  - determination of four digit classification under chapter 99 and fulfillment of conditions mentioned in the Chapter, Sub-chapters, Headings; and
  - such other conditions, limitations and restrictions as Federal Board of Revenue or the Federal Government may impose from time to time.
- In case of sale or disposal of goods in violation of the prescribed condition, limitation or restriction, duty shall be recovered at the rates specified in Chapter 1 to 97 without prejudice to any other action required under the Customs Act, 1969.

## SUB-CHAPTER -I

## IMPORTS BY PRIVILEGED PERSONS, ORGANIZATIONS, AND OTHER DIGNITARIES.

## Note.

- For the purpose of sub-chapter 1, the following conditions shall apply:
  - The importer shall make a declaration on the bill of entry for exemption claimed.
  - Any article other than a motor vehicle, sold or otherwise disposed of before the expiration of three years from its importation shall be liable to payment of customs duties, which would have been leviable at the time of importation.
  - A motor vehicle shall not be sold or otherwise disposed of in Pakistan without payment of customs duties, which would have been leviable at the time of importation as provided under the procedure prescribed therefor by the Board.

| PCT CODE | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | CD (%) |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| (1)      | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | (3)    |
| 9901     | Goods imported by various agencies of the United Nations under the United Nations (Privileges and Immunities) Act, 1948 (XX of 1948), as certified by the Ministry of Foreign Affairs, Government of Pakistan.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0      |
| 9902     | Goods imported by Diplomats/Embassies/ Consulates under the Diplomatic and Consular Privileges Act, 1972 (Act IX of 1972) as certified by the Ministry of Foreign Affairs, Government of Pakistan.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 0      |
| 9903     | Goods imported by privileged personnel/organizations under grant-in-aid agreements signed by the Economic Affairs Division (EAD) Government of Pakistan, duly concurred by the Federal Board of Revenue.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0      |
| 9904     | Vehicles in CKD condition, imported by recognized local manufacturer for supply to diplomat, diplomatic mission, privileged person (as per model rules) and organizations etc eligible to import duty free vehicles subject to the procedure laid down by the Board.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 0      |
| 9905     | Household articles and personal effects including vehicles and goods for donation to projects established in Pakistan, imported by the rulers and following dignitaries of UAE and Qatar subject to the conditions mentioned below and the conditions mentioned in sub-chapter notes:-<br><b><u>Dignitaries of UAE</u></b><br><ol style="list-style-type: none"> <li>1. H.H. Sheikh Khalifa Bin Zayed Al-Nahyan, Crown Prince of Abu Dhabi and Deputy Supreme Commander of UAE Armed Force.</li> <li>2. H.E. Sheikh Suroor Bin Mohammad Al-Nahyan, Chamberlain of the Presidential Court, Abu Dhabi.</li> <li>3. H.E. Sheikh Mohammad Bin Khalid Al-Nahyan, Member of the ruling family of Abu Dhabi.</li> <li>4. H.E. Sheikh Mubarak Bin Mohammad Al-Nahyan, Member of the ruling family of Abu Dhabi.</li> <li>5. H.E. Sheikh Sultan Bin Hamdan Al-Nahyan, Member of the ruling family of Abu Dhabi.</li> <li>6. H.H. General Sheikh Mohammad Bin Zayed Al-Nahyan Chief of Staff of UAE Armed Forces.</li> <li>7. H.E. Sheikh Tahnoun Bin Mohammad Al-Nahyan, Member of the ruling family of Abu Dhabi.</li> <li>8. H.E. Sheikh Rashid Bin Khalifa Al-Makhtoum, Member of the ruling family of Dubai.</li> </ol> | 0      |
|          | <ol style="list-style-type: none"> <li>9. H.H. Sheikh Sultan Bin Zayed Al-Nahyan, Deputy Prime Minister of the UAE.</li> <li>10. H.H. Sheikh Hamdan Bin Zayed Al-Nahyan, Minister of State for Foreign Affairs, Government of the United Arab Emirates.</li> <li>11. H.H. Sheikh Muhammad Bin Rashid Al Maktoum, Vice President, Prime Minister, Minister of Defence and Ruler of Dubai.</li> <li>12. H.H. Sheikh Hamdan Bin Rashid Al-Maktoum, Deputy Ruler of Dubai, Minister of Finance &amp; Industry, UAE.</li> <li>13. H.H. Maj. Gen. Sheikh Ahmed Bin Rashid Al-Maktoum, Member of the Ruling Family of Dubai &amp; Head of Central Military Command.</li> <li>14. H.H. Maj. Gen. Sheikh Nahyan Bin Zayed, Member of the Ruling Family of Abu Dhabi and Commander of Royal Guard.</li> </ol> <b><u>Dignitaries of Qatar:</u></b>                                                                                                                                                                                                                                                                                                                                                                            |        |

| PCT CODE<br>(1) | Description<br>(2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | CD (%)<br>(3) |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
|                 | <p>1. H.E. Shaikh Faisal Bin Thani Bin Jassim Al-Thani<br/> 2. H.E. Shaikh Ali Bin Abdullah Bin Thani Al-Thani.<br/> 3. H.E. Shaikh Abdullah Bin Jassim Bin Fahad Al-Thani.<br/> 4. H.E. Shaikh Mubarak Bin Khalifa Bin Saud Al-Thani<br/> 5. H.E. Shaikh Abdullah Bin Ali Bin Abdullah Al-Thani.<br/> 6. H.E. Shaikh Abdul Rahman Bin Nasser Bin Jassim Al-Thani<br/> 7. H.E. Shaikh Ali Bin Ahmed Al-Ahmed Al-Thani<br/> 8. H.E. Shaikh Faisal Bin Jassim Bin Faisal Al-Thani</p> <p>(i) A complete list of all vehicles showing name of the owner, details of imports and present custodian etc shall be provided by UAE/Qatar Ambassador. This information shall be provided by 31-7-2004 showing comprehensive positions as on 31-12-2003.<br/> (ii) The list shall be updated every six months i.e. on 31st July and 31st January to show status as on 1st July &amp; 1st January.<br/> (iii) UAE/Qatar Rulers must make and disclose alternate arrangements for maintenance of their fleet by their employees and not by any Pakistani posing as their agents or authorized representatives.<br/> (iv) UAE/Qatar Embassy should undertake that no Pakistani will be allowed use of their duty free vehicles and that they will abide by the true spirit in which this concession is available to the UAE/Qatar Rulers.<br/> (v) In order to avail the duty concession, an exemption certificate to this effect shall be issued by the Ministry of Foreign Affairs, Government of Pakistan</p> |               |
| 9906            | <p>(i) Goods imported under the President's Salary, Allowances and Privileges Act, 1975 (Act LVIII of 1975).<br/> (ii) Goods imported under the Prime Minister's Salary, Allowances and Privileges Order, 1975 (Act LIX of 1975).<br/> (iii) Goods imported under the Governor's Salary, Allowances and Privileges, Order, 1975 (President's Order No.5 of 1975).<br/> (iv) Goods imported under the Acting Governor's (Allowance and Privileges) Order, 1978 (President's Order No.19 of 1978).<br/> (v) Furniture, and spare parts in respect of official cars, river craft or air craft imported or purchased out of bond for the President, Prime Minister, Governor or Acting Governor.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0             |

**SUB-CHAPTER-II  
IMPORT OF RELIEF GOODS, GIFTS, SAMPLES**

| PCT CODE<br>(1) | Description<br>(2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | CD (%)<br>(3) |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 9907            | Goods imported for the President's Fund for Afghan Refugees. Bonafide relief goods donated for the Afghan Refugees through the Chief Commissioner or the Provincial Commissioner of the Afghan Refugees subject to a certificate from the Chief Commissioner for the Afghan Refugees that the imported goods or equipment are meant for free distribution amongst Afghan Refugees or for relief work and that the same would not be sold or otherwise disposed of without the prior approval of the Federal Board of Revenue | 0             |
| 9908            | Goods received as gift by Pakistani organizations from Church World Services or the Catholic Relief Services as are certified by the Ministry of Health, that these imports are made under                                                                                                                                                                                                                                                                                                                                   | 0             |

| PCT CODE | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | CD (%) |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| (1)      | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (3)    |
|          | agreements signed by the Government of Pakistan with the Church World Service and with the Catholic Relief Service                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |        |
| 9909     | Articles, value of which does not exceed Rs.10,000/- per parcel, if imported through post or courier service as unsolicited gift parcel.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 0      |
| 9910     | Samples of no commercial value imported by manufacturers subject to the following conditions:-<br>a) raw materials and products of such dimensions/ specifications that are useless except for purposes of demonstration;<br>b) articles of non-precious materials affixed to cards or put up as samples in the manner usual in the trade provided that there is not more than one of each size or kind;<br>c) raw materials and products, and articles thereof rendered useless, except for purposes of demonstration, by slashing, perforation, indelible marking or by any other effective method;<br>d) products which cannot be put up as samples of no commercial value in accordance with clauses (a) to (c) and which consist of:<br>(1) non-consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any other currency and provided there is not more than one sample of each kind or quality; and<br>(2) consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any currency even if they consist wholly or partly of samples of the same kind or quality, provided the quantity and the manner in which they are put up preclude their being used otherwise than as samples | 0      |
| 9911     | i) Relief goods donated by Foreign Government/ Agencies for free distribution among the victims of natural disaster or other catastrophe, as are certified by the authorized officer of Federal/Provincial Government<br>ii) Plant, machinery and equipment imported by way of donation for installation in the earthquake hit districts of NWFP and AJK as certified by ERRA.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 0      |

**SUB-CHAPTER III  
IMPORTS BY CHARITABLE, EDUCATIONAL, SCIENTIFIC INSTITUTIONS  
AND HOSPITALS.**

**Note**

For the purpose of sub-chapter III the expression:

- (i) "Charitable Institution" and "Charitable non-profit making institution" means an institution approved for the purpose of section 2(36C) of the Income Tax Ordinance, 2001;
- (ii) "Gifts or Donations" include goods other than vehicles of chapter 87 of the First Schedule to the said Act, donated by the donors residing abroad. However, ambulances received as gift or donation from abroad shall be eligible for the benefit provided that the same are imported as per Serial No. 116 of Customs General Order No.12 of 2002, dated the 15th June, 2002; and
- (iii) "Competent Authority" means:
  - (i) in case of educational and research institutions falling in the jurisdiction of the Federal Government; the Ministry of Education or Ministry of Science & Technology or any other relevant Ministry of the Federal Government;

- (ii) in case of an institution falling within the jurisdiction of a Provincial Government, the Director of Education or Technical Education or Public Institution or any other relevant authority of the Provincial Government; and
- (iii) in case of a university recognized by the University Grants Commission, the Registrar of the University.

| PCT CODE | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | CD (%) |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| (1)      | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (3)    |
| 9912     | <p>Following goods imported by Abdul Sattar Edhi Foundation and Bilques Edhi Foundation, subject to furnishing of a certificate by Maulana Abdul Sattar Edhi son of Haji Abdul Shakoor Edhi at the time of import of each consignment to the effect that the goods are meant for use by Edhi Foundation or, as the case may be, by Bilquis Edhi Foundation. (In the case of goods at serial No. 14,15,16, the words "Edhi Foundation" or "as the case may be, Bilquis Edhi Foundation" are inscribed at some prominent place on the body of each vehicle, aeroplane or helicopter);</p> <ol style="list-style-type: none"> <li>1. Butter oil(04.05)</li> <li>2. Rice(10.06)</li> <li>3. Grains(10.07)</li> <li>4. Cooking oil(Chapter 15)</li> <li>5. Vitamins(29.36)</li> <li>6. Hormones.(29.37)</li> <li>7. Penicillin (29.41)</li> <li>8. Medicaments(30.04)</li> <li>9. Waddings, guaze, bandages and similar articles (for example, dressings, adhesive plaster, poultices) impregnated or coated with pharmaceutical substances.(30.05)</li> <li>10. Pharmaceutical goods (30.06)</li> <li>11. Worn clothing(83.09)</li> <li>12. Wireless transmission apparatus (85.15)</li> <li>13. Wireless reception apparatus.(85.27)</li> <li>14. Ambulances.(87.03)</li> <li>15. Mobile radiological units(87.05)</li> <li>16. Helicopters, aeroplanes (88.02)</li> <li>17. Parts of helicopters and aeroplanes (Respective headings)</li> <li>18. Instruments and appliances used in medical or surgical sciences.(90.18)</li> <li>19. Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances, artificial parts of the body, hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability(90.21)</li> <li>20.Apparatus based on the use of X-rays for medical or surgical uses, control panels and desks, screens, examination or treatment tables, chairs and the like(90.22).</li> </ol> | 0      |
| 9913     | <p>Gifts or donations received by a charitable non-profit making hospital or institution, solely for the purpose of advancing the declared objectives of such hospital or institution, subject to the following conditions, namely:-</p> <ol style="list-style-type: none"> <li>(i) no condition is attached to the gift or donation by the donor and the receiving institution or hospital is at liberty to use the same in accordance with its declared objectives; and</li> <li>(ii) the receiving institution or hospital furnishes an undertaking in writing to the respective Collector of Customs to the effect that such gifts or donations will not be sold, utilized or disposed of otherwise than for the purpose for which the same have been received and binds itself to pay the leviable duties in the event of a breach of the undertaking.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 0      |
| 9914     | <p>Equipment, apparatus, reagents, disposables and spares, imported by: -</p> <ol style="list-style-type: none"> <li>(i) charitable non profit making institutions operating hospitals of fifty beds or more; and</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 0      |

| PCT CODE | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | CD (%) |
|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| (1)      | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (3)    |
|          | <p>(ii) hospitals run by the Federal Government or a Provincial Government,-<br/>Subject to the following conditions: -</p> <p>(a) the importing institution or hospital furnishes an undertaking in writing to the respective Collector of Customs to the effect that such equipment, apparatus, reagents, disposable and spares will not be sold, utilized or disposed of otherwise than for the purpose for which the same have been imported and binds itself to pay the leviable duty and sales tax in the event of breach of the undertaking.</p> <p>(b) the importing institution operating a hospital of fifty beds or more shall furnish a proof thereof to the satisfaction of the respective Collector of Customs.</p>                               |        |
| 9915     | <p>Goods imported by or donated to non profit making educational and research institutions subject to the following conditions:</p> <p>(i) the imported goods have an educational and scientific character;</p> <p>(ii) the importing or receiving institutions are recognized, aided or run by the Federal Government or a Provincial Government, a City Government or a District Government;</p> <p>(iii) the importing or receiving institution shall produce a certificate from the competent authority that -</p> <p>(a) goods of equivalent educational and scientific value are not produced in Pakistan; and</p> <p>(b) the imported goods will be used exclusively under the control and responsibility of the importing or receiving institution.</p> | 0      |

## SUB-CHAPTER-IV

## IMPORT OF REPLACEMENT GOODS

| PCT CODE | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | CD (%) |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| (1)      | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | (3)    |
| 9916     | <p>Goods supplied free of cost as replacement of identical goods previously imported including goods imported within warranty period not exceeding one year or such extended period as allowed by the Collector of Customs, subject to the following conditions:-</p> <p>(i) the goods were imported in pursuance of firm contract of sale, and not under a contract of sale or return, on approval; on consignment for sale or on similar terms;</p> <p>(ii) the goods at the time of importation were not in accordance with the terms of contract in respect of their description, quality, state or condition or had been damaged or defected;</p> <p>(iii) the goods were not used except in circumstances in which limited use was indispensable to reveal any inherent defect in the imported goods or to establish that they do not conform to the conditions of the contract;</p> <p>(iv) if the goods are returned abroad, they are returned to the supplier and if they are not returned, they are deposited with customs for further disposal.</p> | 0      |

## SUB-CHAPTER-V

## IMPORTS MADE BY THE UNITS LOCATED IN EXPORTS PROCESSING ZONES (EPZ)

| PCT CODE | Description                                                                                                                                                                                                                                                                                                                                                                  | CD (%) |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| (1)      | (2)                                                                                                                                                                                                                                                                                                                                                                          | (3)    |
| 9917     | Goods imported into and exported (except to tariff area of Pakistan) from the Export Processing Zones established under the Export Processing Zone Authority Ordinance, 1980 (IV of 1980) and any enactment relating to Gwadar Special Economic Zone, subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time. | 0      |

## SUB-CHAPTER-VI

## TEMPORARY IMPORT OR EXPORT

| PCT CODE | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | CD (%) |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| (1)      | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (3)    |
| 9918     | Goods not produced or manufactured in Pakistan which are re-imported by Industrial concerns after having been exported and have not undergone any process outside Pakistan since their exportation.<br>In case the goods have undergone any alterations, renovations, addition or repairs prior to their re-import into Pakistan, the cost incurred on such alterations, renovations, additions or repairs (excluding the element of freight and other incidentals) shall be liable to duty as leviable under its respective PCT heading determined at the time of original import provided the machinery was exported under a contract of alteration, renovation, addition or repairs and that the supplier and the receiver as well as the make, model, weight and other specifications remain the same as were at the time of the original import of the goods.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 0      |
| 9919     | Goods mentioned below, imported temporarily for a period not exceeding 6 months into Pakistan with a view to subsequent exportation, subject to furnishing of bank guarantee or other security/guarantee as determined by Federal Board of Revenue equivalent to customs duty chargeable at the rates specified in Chapter 1 to 97 of the 1st Schedule to the Act for such goods and other taxes leviable thereon.<br>1. Packing material used or required to be used as external or internal covering of goods, or as holders of goods, or as holders on which goods rolled, wound or attached provided such material do not change their original shape or form. Packing material if imported filled, it may be re-exported empty, and if imported empty it may be re-exported filled.<br>2. Machinery and equipment for repair imported by manufacturer or authorized agents based in Pakistan, representing foreign manufacturers duly registered with the Sales Tax Authorities, having in house facility for repair, Refurbishment or value addition of machinery.<br>3. Professional equipment imported by scientists, IT experts, technicians, doctors, engineers, etc. either imported in their own name or in the name of the company in Pakistan for which these are imported.<br>4. Tubes or cops of metal plastic or other durable material which are imported wrapped with yarn.<br>5. Goods imported for demonstration, display, test or trial purposes.<br>6. Dry fruits imported from Afghanistan. | 0      |



| PCT CODE | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | CD (%) |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| (1)      | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | (3)    |
| 9920     | <p>Goods mentioned below, imported temporarily into Pakistan with a view to subsequent exportation, subject to furnishing of undertaking/bond by the importers as well as their sponsoring Ministry/ Department/ Embassy:</p> <ol style="list-style-type: none"> <li>1. Excavation equipment and consumable stores imported by a foreign archaeological mission to whom a license for archaeological excavation has been granted by the Federal Government or a Provincial Government.</li> <li>2. Scientific and educational equipment imported for Scientific, educational or cultural seminars in Pakistan on the recommendation of the concerned Ministry.</li> <li>3. Goods imported for display at international or single country exhibition organized by foreign missions or imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs.</li> <li>4. Machinery imported by the representatives of foreign commercial firms for demonstration purposes imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs.</li> <li>5. Equipment and materials imported by foreign nationals such as journalists, press photographers, members of television teams, broadcasting units and film companies subject to endorsement on their passports. The duties shall be charged if such importer fails to prove their re-export at the time of departure.</li> <li>6. Equipment, materials and special food stuff imported by mountaineering expeditions. In case the equipment and material is not exported the expeditions may donate such equipment and produce a certificate from the Secretary of that club to the effect that the equipment and material so imported has been donated by that expedition to that club. Special food stuff can however, be consumed by them.</li> </ol> | 0      |
| 9921     | Container for transportation of cargo (PCT No.86.09) if imported by the shipping companies for use on board the ships and for transportation of cargo to and from inland container depots or container freight stations subject to the furnishing of indemnity bond by the shipping lines, equal to the amount of duty and taxes to the respective Collector of Customs. The indemnity bond is to be discharged on receipt of proof of export of the containers.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 0      |
| 9922     | Ship spares, stores and equipment imported for use in ships registered in Pakistan under the Merchant Shipping Act, 1923 (XXI of 1923) subject to the condition that the importer satisfies the respective Collector of Customs that the items imported would be used by such vessels.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0      |

## SUB-CHAPTER-VII

## MISCELLANEOUS

| PCT CODE | Description                                                                                                                                                                                                                                                                                                       | CD (%) |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| (1)      | (2)                                                                                                                                                                                                                                                                                                               | (3)    |
| 9923     | Currency Notes, unused stamps                                                                                                                                                                                                                                                                                     | 0      |
| 9924     | Eye cornea                                                                                                                                                                                                                                                                                                        | 0      |
| 9925     | Artificial kidneys, hemodialysis machines, hemodialyzers, A.V. fistula needles, hemodialysis fluids & powder, blood tubing lines for dialysis, reverse osmosis plants for dialysis, double lumen catheter for dialysis, catheters for renal failure patients, peritoneal dialysis solution and cardiac catheters. | 0      |

| PCT CODE | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | CD (%) |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| (1)      | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | (3)    |
| 9926     | Machinery and equipment, not manufactured locally, namely navigational equipment, fish finders, storage and handling equipment, if imported by fish farming or catching stage operators, who will enjoy the status of indirect exporters.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 0      |
| 9927     | Pharmaceutical raw materials if imported for manufacture of contraceptives in accordance with the input out put ratios determined by the Directorate of Input Output Co-efficient Organization. Contraceptives and accessories thereof.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 0      |
| 9928     | Omitted.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 0      |
| 9929     | Goods mentioned below if imported in accordance with the conditions and procedures laid down in Import and Export of Gold, Gold Jewellery and Gemstones Order, 2001 as amended from time to time, notified vide Ministry of Commerce's SRO 266(I)/2001 dated 7th May, 2001.<br>i) Pearls<br>ii) Gold<br>iii) Un-cut precious and semi preceious stones<br>iv) Polished semi precious stones<br>v) Jewelry casting powder<br>vi) Moulding rubber<br>vii) Injection wax<br>viii) Jewelry casting machines and assessories<br>ix) Rhodium-plating solution concentrate<br>x) Bright and chrome lacquering solution<br>xi) Steel balls and pins (different sizes) used for polishing.<br>xii) Diamond cutting tools (different sizes)<br>xiii) Alloys of silver copper and sinc for mixing in 24 ct. gold<br>xiv) Mounts and findings of gold, silver and platinum jewelry. | 0      |
| 9930     | Any goods, including vehicles, specified in the First schedule to the Customs Act, 1969 (IV of 1969) imported by Federal/Provincial/ Local Government Departments, Muncipal bodies and Development authorities subject to the condition that the goods are donated to the importers for use in an approved foreign grant funded project under a proper grant relating to Capital Aid-Technical Assistant Agreement signed between the Government of Pakistan and a foreign government or agency subject to concurrence of the Federal Board of Revenue.                                                                                                                                                                                                                                                                                                                 | 0      |
| 9931     | Ground handling equipments, service and operation vehicles, catering equipment and fuel trucks not manufacted locally, imported by domestic airlines or by any other service company to which a licence has been issued by the Civil Aviation Authority for such purposes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 0      |
| 9932     | Heing, zeera and other medicinal herbs, if Imported temporarily into Pakistan from Afghanistan with a view to subsequent exportation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 0      |
| 9933     | Omitted.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |        |
| 9934     | Omitted.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |        |
| 9935     | Omitted.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |        |
| 9936     | Omitted.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |        |
| 9937     | Folowing items relating to disabled persons:-<br>(1) Wheel chairs.<br>(2) Artificial human parts.<br>(3) Hearing aids (all types and kinds)<br>(4) Hearing assessment equipment:<br>(i) audio meters<br>(ii) tympanometer<br>(iii) ABR<br>(iv) Oto acoustic emission                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0      |

| PCT CODE | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | CD (%) |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| (1)      | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | (3)    |
|          | (5) Cochlear implants system.<br>(6) Associated devices and materials:<br>(i) Hearing aid batteries # 675, 13,10,5,312.<br>(ii) 2 pin and 3 pin cords<br>(iii) Ear mold material<br>(iv) Soft/hard mold fabrication material<br>(v) Ear impression taking material<br>(vi) Manufacturing equipment related to above items.<br>(7) Hearing impairment/deaf related:<br>(i) Printed material<br>(ii) Software<br>(iii) Computer cards<br><br>(8) Programming software and hardware.<br><br>(9) Items used for rehabilitation of blind persons:<br>(i) Sixer & eighter for Braille writing.<br>(ii) Braille board for alphabet writing.<br>(iii) 4/8/9/27/36 Liner frames.<br>(iv) Perkins brailier machine.<br>(v) Mathematics slates for blind.<br>(vi) Abacus frames (maths).<br>(vii) White cane.<br>(viii) Thermofoam duplicating machine.<br>(ix) Manila paper for duplication.<br>(x) Every card for brail writing.<br>(xi) Magnifier glasses for low vision.<br>(xii) Brail printing press. |        |
| 9938     | Following cardiology/cardiac surgery disposables and other equipment:-<br><b>A. ANGIOPLASTY PRODUCTS:</b><br>1. Coronary Artery Stents.<br>2. Drugs Eluting Coronary Artery Stents.<br>3. Coronary Artery Dilatation Catheters (Balloons).<br>4. PTCA Guide Wires.<br>5. PTCA Guiding Catheters.<br>6. Inflation Devices/Priority Packs.<br><br><b>B. ANGIOGRAPHY PRODUCTS:</b><br>1. Angiography Catheters.<br>2. Sheaths.<br>3. Guidewires<br>4. Contrast Lines<br>5. Pressure Lines<br>6. Manifolds<br><br><b>C. CONTRAST MEDIA FOR ANGIOGRAPHY/ ANGIOLPASTY:</b><br>1. Angiography Accessories.<br>2. ASD Closure Devices<br>3. ASD Delivery Systems<br>4. VSD Closure Devices<br>5. VSD Delivery System<br>6. Guide Wires<br>7. Sizing Balloons<br>8. Sizing Plates.<br>9. PDA Closure Devices<br>10. PDA Delivery Systems                                                                                                                                                                  | 0      |

| PCT CODE | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | CD (%) |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| (1)      | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | (3)    |
|          | <p><b>D. TEMPORARY PACEMAKERS (with Leads, Connectors &amp; accessories).</b></p> <p><b>E. PERMANENT PACEMAKERS (with Leads, Connectors &amp; accessories)</b></p> <p><b>F. HEART FAILURE DEVICES (with Leads, Connectors &amp; accessories)</b></p> <p><b>G. IMPLANTABLE CARDIOVERTER DEFIBRILATORS (with Leads, Connectors &amp; accessories)</b></p> <p><b>H. CARDIAC ELECTROPHYSIOLOGY PRODUCTS.</b></p> <ol style="list-style-type: none"> <li>1. Electrophysiology catheters</li> <li>2. Electrophysiology Cables</li> <li>3. Electrophysiology Connectors</li> </ol> <p><b>I. LEAD CARDIOLOGY PRODUCTS</b></p> <ol style="list-style-type: none"> <li>1. Radioactive isotopes</li> <li>2. Cold Kits (Cardiolite MAA, DTPA, etc)</li> </ol> <p><b>J. CARDIAC SURGERY PRODUCTS.</b></p> <ol style="list-style-type: none"> <li>1. Oxygenators</li> <li>2. Cannulas</li> <li>3. Prosthetic Heart Valves</li> <li>4. Luminal Shunts for Heart Surgery</li> <li>5. Artificial Limbs and Appliances.</li> </ol> <p><b>K. EQUIPMENT</b></p> <ol style="list-style-type: none"> <li>1. Cardiac Angiography Machine</li> <li>2. Echocardiography Machine</li> <li>3. ETT Machine</li> <li>4. Gamma Camera for Nuclear Cardiology Studies.</li> </ol> |        |
| 9939     | Diagnostic kits for HIV and Hepatitis                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 0      |
| 9940     | Omitted.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |        |
| 9941     | <p>Following goods donated to municipal authorities including development authorities subject to the condition that the goods shall not be sold or otherwise disposed off within a period 10 years of imports without prior approval of the CBR and payment of customs duties and taxes leviable at the time of import.</p> <ol style="list-style-type: none"> <li>1. Ambulances (8702.1090, 8702.9090, 8703.2390, 8703.2400, 8703.3290, 8703.3300, 8703.9000)</li> <li>2. Fire fighting vehicles (PCT 8705.3000)</li> <li>3. Waste disposal trucks (PCT 8704.2200, 8704.2300)</li> <li>4. Incinerators for disposal waste management (8417.8000)</li> <li>5. Motorized sweepers (PCT 8479.8990)</li> <li>6. Brake down lorries (PCT 8705.9000)</li> <li>7. Special purpose vehicles for the maintenance of street lights and overhead cables (8705.9000)</li> <li>8. Snow ploughs (PCT 8430.2000)</li> </ol>                                                                                                                                                                                                                                                                                                                                      | 0      |
| 9942     | The re-rollable scrap having width not exceeding 1000 mm with thickness 6 mm and above and a length not exceeding 2.5 meters, consisting of mill rejects and crop ends of ingots, billets, slabs, blooms and including cuttings of sheets and plates, pipes and bars whether in pieces or in rolled strips, cuttings of ships plates, used and pitted rails and girders, whereas in case of girders and pipes length shall be 1.5 meter.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0      |

**DECLARATION UNDER THE PROVISIONAL****COLLECTION OF TAXES ACT, 1931 (XVI OF 1931)**

(1) The provisions of sub-clause (8) of clause 5, of this Bill shall have effect, for the purpose of this declaration and of the provisions of Provisional Collection of Taxes Act, 1931 (XVI of 1931) as if they were provisions for imposition of duties of customs and it is hereby declared accordingly in terms of section 3 of the Act that it is expedient in the public interest that the provisions of the said clause have effect on 12th June, 2008 under the Act.

(2) The provisions of sub-paragraph (iv) of paragraph (a) of sub-clause (13) of clause 20 of this Bill shall have effect, for the purpose of this declaration and of the provisions of Provisional Collection of Taxes Act, 1931 (XVI of 1931) as if they were provisions for imposition of duties of federal excise and it is hereby declared accordingly in terms of section 3 of the said Act, that it is expedient in the public interest that the provisions of the said clause have immediate effect under that Act.

KARAMAT HUSSAIN NIAZI,  
*Secretary.*